

Fort Hays State University

## FHSU Scholars Repository

---

Annual Financial Reports

University Documents Collections

---

6-30-2015

### Annual Financial Report, June 30, 2015

Fort Hays State University

Follow this and additional works at: [https://scholars.fhsu.edu/financial\\_rpts](https://scholars.fhsu.edu/financial_rpts)

---

#### Recommended Citation

Fort Hays State University, "Annual Financial Report, June 30, 2015" (2015). *Annual Financial Reports*. 16.  
[https://scholars.fhsu.edu/financial\\_rpts/16](https://scholars.fhsu.edu/financial_rpts/16)

This Document is brought to you for free and open access by the University Documents Collections at FHSU Scholars Repository. It has been accepted for inclusion in Annual Financial Reports by an authorized administrator of FHSU Scholars Repository. For more information, please contact [ScholarsRepository@fhsu.edu](mailto:ScholarsRepository@fhsu.edu).



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*



**ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2015  
ENDED JUNE 30, 2015**



# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

---

## **FORT HAYS STATE UNIVERSITY ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2015**

**DR. MIRTA M. MARTIN, PRESIDENT**

### **KANSAS BOARD OF REGENTS**

<b>JOE BAIN</b>	<b>DAVE MURFIN</b>
<b>SHANE BANGERTER</b>	<b>ZOE NEWTON</b>
<b>ANN BRANDAU-MURGUIA</b>	<b>DANIEL THOMAS</b>
<b>BILL FEUERBORN</b>	<b>HELEN VAN ETEN</b>
<b>DENNIS MULLIN</b>	

**BLAKE FLANDERS, PRESIDENT AND CEO**

### **UNIVERSITY FINANCIAL PERSONNEL REPORTING**

**MIKE BARNETT, VICE PRESIDENT FOR ADMINISTRATION AND FINANCE**  
**PHILIP C. TOEPFER, CONTROLLER**  
**MICHAEL J. DREES, DIRECTOR, ACCOUNTING SERVICES**



**FORT HAYS STATE UNIVERSITY**  
**ANNUAL FINANCIAL INFORMATION**  
For the Year Ended June 30, 2015  
**Table of Contents**

**GAAP Financial Statements**

Management's Discussion and Analysis.....	1
University Statement of Net Assets.....	6
University Statement of Revenues, Expenses, and Changes in Net Assets.....	7
University Statement of Cash Flows.....	8
Foundation Consolidated Statements of Financial Position.....	9
Foundation Consolidated Statements of Activity.....	10
Notes to Financial Statements.....	11

**Historical Financial Statements**

**Graphs and Charts**

Total Headcount and FTE Enrollment.....	24
---	----

**Exhibits**

Exhibit A - Statement of Revenues, Expenditures and Changes in Fund Balances.....	25
--	----

**Schedules**

Schedule I - Current Funds, Revenue, Expenditures and Other Changes.....	27
Schedule II - Departmental Expenditure Summary.....	28
Schedule III - Unexpended Plant Funds Summary.....	50
Schedule IV - Remodeling and Additions Summary.....	51
Schedule V - Detail of Fund Balances.....	52
Schedule VI - Restricted Current Fund Departments.....	53
Schedule VII - Statement of Outstanding Obligations.....	56
Schedule VIIa - Description of Outstanding Bonds.....	57
Schedule VIIb - Bond Indebtedness Summary.....	59
Schedule VIII - Kansas Development Finance Authority Bond Activity.....	60
Schedule IX - Land Values.....	62
Schedule X - Building Values.....	63
Schedule XI - Agency Fund Balances (Student Organizations).....	64
Schedule XII - Federal Grants.....	67
Schedule XIII - Analysis of Changes in Loan Fund Balances.....	68

**Statements**

Statement I - Commencement Activities.....	69
Statement II - Residence Halls Summary.....	70
Statement III - Memorial Union Summary.....	71
Statement IV - Service Clearing Summary.....	72
Statement V - Student Health Summary.....	74
Statement VI - Day Care Center Summary.....	75
Statement VII - Parking and Traffic Summary.....	76
Statement VIII - Athletic Association Summary.....	77

Fort Hays State University Map.....	78
-------------------------------------	----



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*

**GAAP  
FINANCIAL  
STATEMENTS**

# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2015

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial performance of Fort Hays State University (the "University") based on currently known facts, decisions and conditions and is designed to assist readers in understanding the accompanying financial statements. These financial statements are prepared in accordance with Government Accounting Standards Board (GASB) principles, with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

## USING THIS ANNUAL REPORT

This report consists of the three financial statements, the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 35, Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities, as amended by GASB Statements 37 and 38. These statements establish standards for external financial reporting for public colleges and universities and require that financial statements be presented on a consolidated basis to focus on the University as a whole. The notes to the financial statements present additional information to further define the financial statements.

## STATEMENT OF NET POSITION

The Statement of Net Position presents the assets, deferred outflows, liabilities, deferred inflows and net position of the University at a point in time (at the end of the fiscal year). Its purpose is to present a financial snapshot of the University. The Statement of Net Position includes all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. Under the accrual basis of accounting all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Within the Statement of Net Position, assets and liabilities are further classified as current or non-current. The current classification distinguishes those assets that are highly liquid and available for immediate and unrestricted use by the University, and those liabilities likely to be settled in the next twelve months.

Net Position is divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the university's equity in property, plant, and equipment owned by the University.
2. **Restricted Net Position** is further divided into two subcategories, non-expendable and expendable. The corpus of non-expendable restricted resources is only available for investment purposes. Expendable restricted net position are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who have placed time or purpose restrictions on the use of the assets.
3. **Unrestricted Net Position** is available to the University for any lawful purpose of the institution.

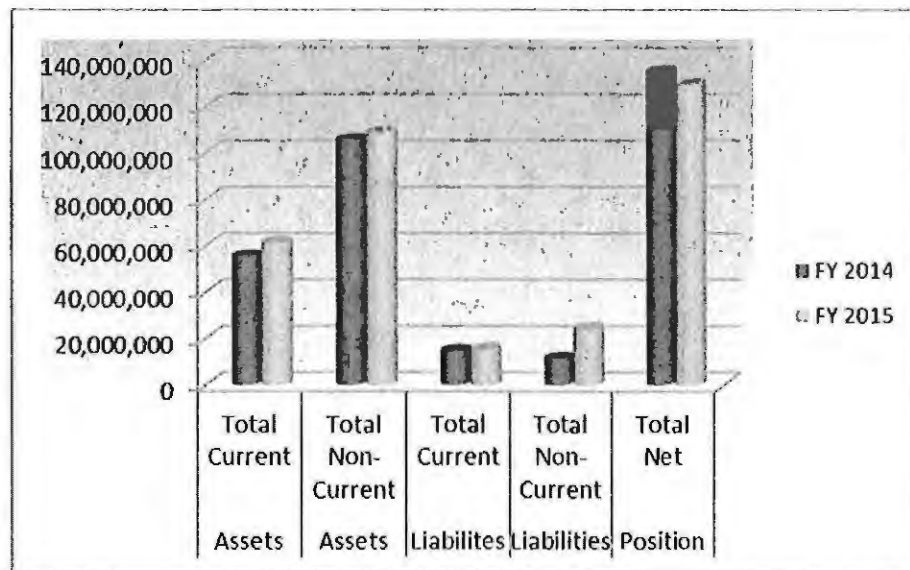
Total Assets at June 30, 2015, were \$170.2 million, an increase of \$8.7 million or 5.4%. Capital assets, net of depreciation, comprised 61.1 %, or \$104.0 million of the \$170.2 million in total assets.

Total Liabilities were \$39.7 million at June 30, 2015, an increase of \$13.3 million or a 50.4% increase compared to \$26.4 million at June 30, 2014 due to the inclusion of KPERS Pension Liability in 2015 not included in 2014. Long-term liabilities comprised 61.0%, or \$24.2 million of the total liabilities.

Total Net Position at June 30, 2015, was \$129.6 million, a \$5.6 million decrease over the prior year, or a 4.1% decrease in Net Position. The breakout of Net Position is shown below:

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Capital Assets, net of related debt.....	\$95,887,183	\$93,515,853
Restricted Net Position.....	10,384,377	18,411,567
Unrestricted Net Position .....	<u>23,308,544</u>	<u>23,238,397</u>
<b>Total Net Position.....</b>	<b><u>\$129,580,104</u></b>	<b><u>\$135,165,817</u></b>

The composition of current and non-current assets and liabilities and net position is displayed below for both 2015 and 2014 fiscal year-ends.



## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The Statement of Revenues, Expenses and Changes in Net Position presents the total revenues earned and expenses incurred by the University for operating, non-operating and other related activities during a period of time. Its purpose is to assess the University's operating results.

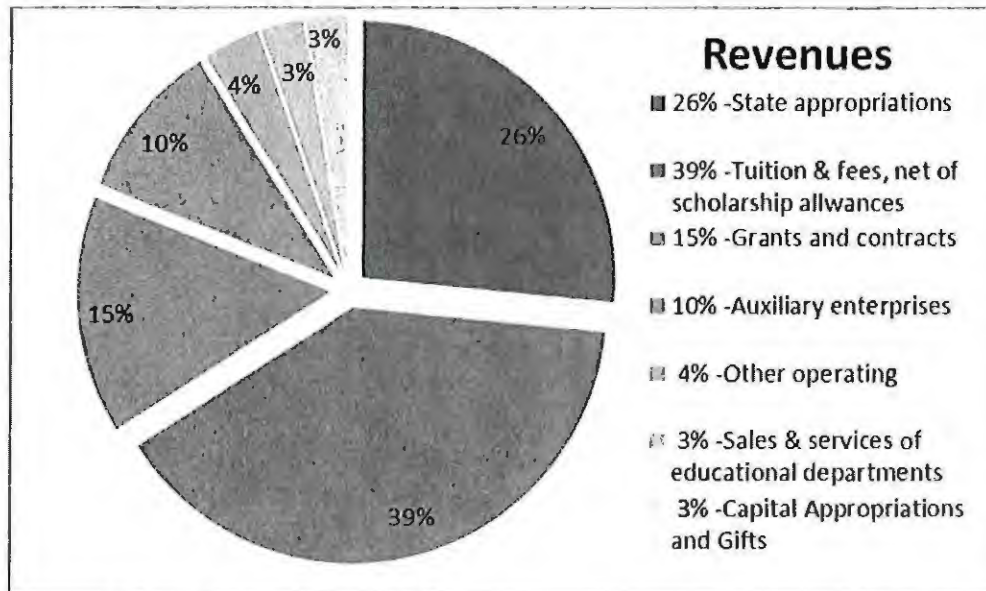
### Revenues

Operating revenues at the University as of June 30, 2015, increased by 4.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$48.5 million in 2015, compared to \$47.6 million in 2014. This increase is in part a result of a 3.6% tuition increase approved by the Kansas Board of Regents for fiscal year 2015. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College Program on the national and international level have resulted in increased enrollments in those programs.

Total non-operating revenues increased by 3.2%, when comparing FY2015 \$45.2million to FY2014 \$44.2 million. State appropriations increased 2.2% when comparing \$33.3 million in FY2015 to \$32.6 million in FY2014. Federal grants, specifically Pell Grants, increased 3.7% to \$14.1 million from \$13.6 million in FY2014.

In summary, total revenues increased by \$6.0 million, from \$119.6million to \$125.6 million. The composition of FY2015 revenues is displayed in the following graph:

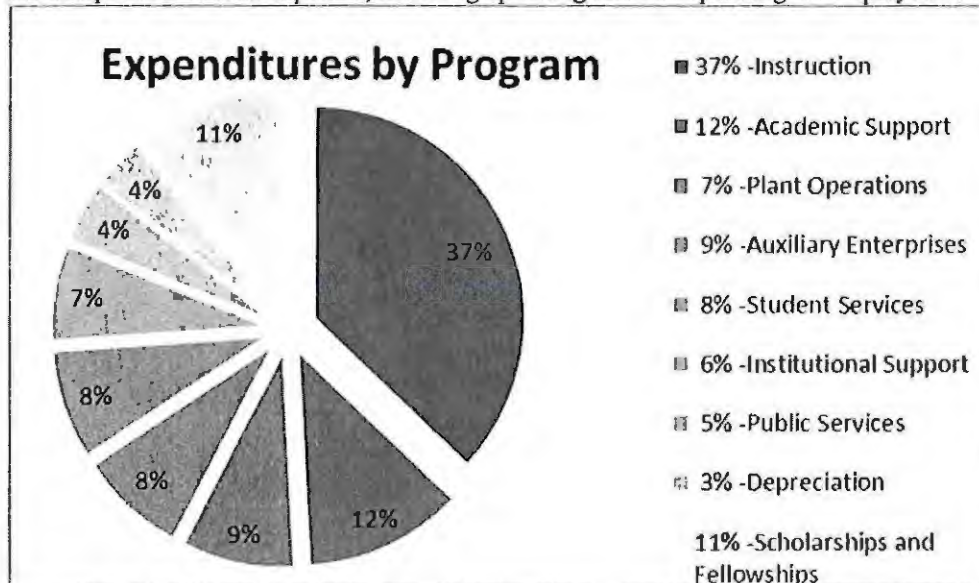


## Expenses

Operating expenses were \$114.5 million for the 2015 fiscal year compared to \$111.7 million for the 2014 fiscal year. Instruction expenses increased \$.8 million; Scholarships and fellowships increased \$.1 million; Student Services increased \$.1 million. Institutional Support increased \$.7 million.

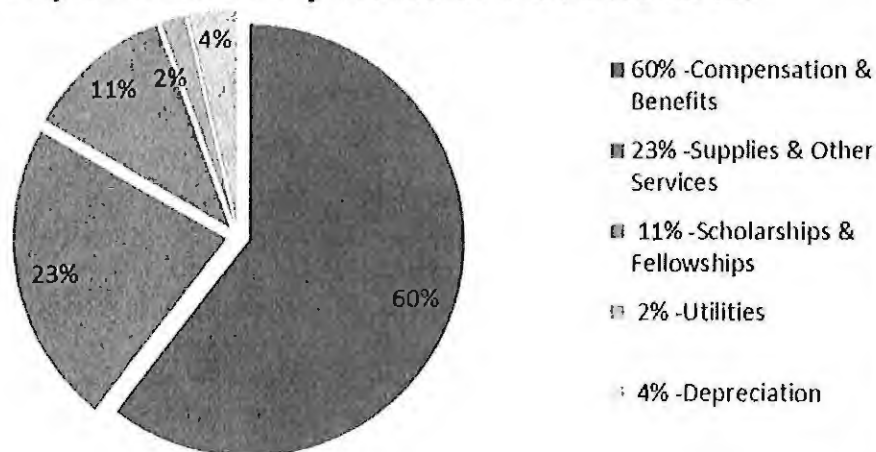
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

The composition of total expenses, including operating and non-operating are displayed below:





## Expenditures by Natural Classification



### Extraordinary Items

The University did not have any special and extraordinary items in 2015.

### Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$212,910 and \$14,313 in 2015 and 2014, respectively.

### Net Position

Net position for the current year increased \$8.7 million. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment. The overall Net Position decreased by \$5.6 million due to the inclusion of the KPERS pension liability in the amount of \$14,269,401 in the restated balance forward from 06/30/2014.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows presents cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Cash flows for the fiscal year-ends 2015 and 2014 are displayed below:

	June 30, 2015	June 30, 2014
Net cash provided (used) by:		
Operating activities	\$(36,245,169)	\$(36,779,868)
Non-capital financing activities	47,961,787	45,577,274
Capital and related financing activities	(6,302,332)	(17,427,933)
Investing activities	5,421	11,357
Net increase (decrease) in cash	5,419,707	(7,619,170)
Beginning cash and cash equivalent balances	49,219,066	56,838,236
Ending cash and cash equivalent balances	\$ 54,638,773	\$ 49,219,066

Net cash provided/used by operating activities includes tuition and fees, grant and contract revenues, auxiliary enterprise revenues, sales of educational activities, and payments to employees and suppliers. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from non-capital financing activities. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show all uses of cash and cash equivalents to purchase investments, and all increases in cash and cash equivalents as a result of selling investments or earning income on cash and investments.

## **CAPITAL ASSETS**

The University continued to invest in capital assets during the 2015 fiscal year. Detailed financial information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements. The following is a brief summary of major capital projects currently in process:

Construction of The Center for Networked Learning academic building completed in the fall. This building houses the Department of Informatics, the Virtual College, and the Center for Teaching Excellence and Learning Technologies. The building opened for the fall 2014 semester. The total cost of this University funded project was \$10.5 million.

## **DEBT ADMINISTRATION**

At June 30, 2015, the University had \$9.8 million in debt outstanding.

Debt in the amount of \$4,887,055 was incurred during the 2005 fiscal year to finance the Energy Improvement Conservation Project. This project was part of a state wide energy endeavor to reduce energy and related costs for the Regent's system. Anticipated energy savings are expected to pay the semi-annual debt payments. The debt is setup on a 16.5 year payout terminating October 1, 2021.

Debt in the amount of \$7,790,000 was incurred during the 2006 fiscal year to finance the Memorial Union Renovation Project. \$7,205,000 in non-taxable Series 2005G-1 and \$585,000 in taxable Series 2005G-2 Revenue Bonds were issued.

Standard and Poor's Ratings Services has assigned the Bonds an underlying rating of "A". More detailed information about the University's long-term liabilities is available in Notes 8 and 9 to the financial statements.

## **ECONOMIC OUTLOOK**

The State of Kansas provided approximately 26% of the total resources for the University during fiscal year 2015. Appropriations for fiscal year 2015 were set at \$33.3 million. State of Kansas resources are expected to continue to decline due to changes in income tax policy. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

The University economic outlook is strong. Enrollment for the academic 2015-2016 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF NET POSITION**  
as of June 30, 2015 and 2014

	Restated University Funds		Restated Component Units	
	2015	2014	2015	2014
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 49,679,384	\$ 44,171,327	\$ 586,542	\$ 522,614
Restricted cash and cash equivalents	4,959,389	5,047,739	-	-
Investments	256,424	255,591	-	237,354
Accounts receivable, net	3,548,284	3,564,750	929	2,824
Loans to students, net - current portion	1,084,744	1,020,144	-	-
Inventories	149,500	127,572	60,173	61,397
Prepaid expenses	1,642,407	1,408,809	1,116	-
Total current assets	<u>61,320,132</u>	<u>55,595,932</u>	<u>648,760</u>	<u>824,189</u>
Noncurrent assets				
Restricted cash and cash equivalents	-	-	-	-
Investments, bond reserve	115,000	115,000	244,993	-
Loans to students, net	4,799,435	5,022,523	-	-
Capital assets, net	<u>103,977,947</u>	<u>100,797,897</u>	<u>1,120,931</u>	<u>1,221,548</u>
Total noncurrent assets	<u>108,892,382</u>	<u>105,935,420</u>	<u>1,365,924</u>	<u>1,221,548</u>
Total Assets	<u>\$ 170,212,514</u>	<u>\$ 161,531,352</u>	<u>\$ 2,014,684</u>	<u>\$ 2,045,737</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension contributions	1,177,963	-	-	-
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable and accrued liabilities	\$ 8,919,252	\$ 8,891,143	\$ 311,912	\$ 277,534
Deferred revenue	3,174,601	2,925,992	-	-
Accrued compensated absences - current portion	2,072,281	1,912,401	-	-
Capital leases payable - current portion	359,943	338,666	-	-
Revenue bonds payable - current portion	460,000	445,000	23,827	95,100
Deposits held in custody for others	325,229	340,555	-	-
Due to Other Funds	<u>140,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>15,451,559</u>	<u>14,853,757</u>	<u>335,739</u>	<u>372,634</u>
Noncurrent liabilities				
Accrued compensated absences	369,375	409,193	-	-
Capital leases payable	2,185,821	2,512,585	-	-
Other postemployment healthcare benefits	3,358,000	3,045,000	-	-
Revenue bonds payable	5,085,000	5,545,000	-	-
Pension liability	<u>13,209,799</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>24,207,995</u>	<u>11,511,778</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 39,659,554</u>	<u>\$ 26,365,535</u>	<u>\$ 335,739</u>	<u>\$ 372,634</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension inflows	2,150,815	-	-	-
<b>NET POSITION</b>				
Net investment in capital assets	\$ 95,887,183	\$ 93,515,853	\$ 1,120,931	\$ 1,126,448
Restricted for:				
Expendable:				
Loans	6,728,361	6,844,466	-	-
Debt service	1,531,551	1,590,374	-	-
Capital projects	2,124,465	9,976,727	-	-
Unrestricted	<u>23,308,544</u>	<u>23,238,397</u>	<u>558,014</u>	<u>546,655</u>
Total Net position	<u>\$ 129,580,104</u>	<u>\$ 135,165,817</u>	<u>\$ 1,678,945</u>	<u>\$ 1,673,103</u>

See accompanying notes to financial statements.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**for the Years Ended June 30, 2015 and 2014**

	Restated		Restated	
	University Funds		Component Units	
	2015	2014	2015	2014
<b>OPERATING REVENUES</b>				
Tuition and fees (net of scholarship allowances of \$8,144,475 and \$7,663,858 in 2015 and 2014 respectively)	\$ 49,427,894	\$ 47,627,221	\$ -	\$ -
Federal grants and contracts	2,738,752	2,523,511	-	-
State and local grants and contracts	1,618,760	1,898,393	-	-
Sales and services of educational departments	3,328,207	2,157,400	-	-
Auxiliary enterprises:				
Residential Life	9,395,699	9,125,553	-	-
Athletics	-	-	2,921,517	2,985,219
Parking	266,906	374,285	-	-
Student Union	2,056,533	1,973,893	-	-
University Health Services	905,789	804,337	-	-
Interest earned on loans to students	114,273	115,899	-	-
Other operating revenues	4,965,646	4,806,805	514,607	520,894
Total operating revenues	\$ 74,818,459	\$ 71,407,297	\$ 3,436,124	\$ 3,506,113
<b>OPERATING EXPENSES</b>				
Educational and General				
Instruction	\$ 42,315,452	\$ 41,519,211	\$ -	\$ -
Research	75,047	591,847	-	-
Public service	5,067,637	5,118,823	-	-
Academic support	13,858,879	13,860,395	-	-
Student services	9,339,737	9,214,937	-	-
Institutional support	8,130,866	7,406,995	-	-
Operations and maintenance of plant	7,605,950	7,895,368	-	-
Depreciation	4,208,387	3,819,648	128,556	119,941
Scholarships and fellowships	12,482,930	12,385,159	-	-
Auxiliary enterprises:				
Residential Life	7,125,317	7,484,422	-	-
Athletics	-	-	2,785,158	2,572,952
Parking	70,100	53,190	-	-
Student Union	1,280,117	1,114,072	-	-
University Health Services	853,333	733,187	-	-
Other operating expenses	2,067,911	459,228	508,176	538,868
Total operating expenses	\$ 114,481,643	\$ 111,656,482	\$ 3,421,890	\$ 3,231,761
Operating Income (Loss)	(39,663,184)	(40,249,185)	14,234	274,352
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
State appropriations	\$ 33,308,350	\$ 32,578,818	\$ -	\$ -
Federal grants and contracts	14,115,298	13,645,588	-	-
Gifts	212,910	14,313	-	-
Investment income	5,421	11,357	-	-
Other non-operating revenue (expenses)	(2,215,744)	(1,649,745)	-	-
Interest expense	(234,031)	(377,776)	-	-
Net nonoperating revenues (expenses)	\$ 45,192,204	\$ 44,220,555	\$ -	\$ -
Income before other revenues, expenses, gains, or losses	\$ 5,529,020	\$ 3,971,370	\$ 14,234	\$ 274,352
Capital appropriations	3,154,868	1,941,508	-	-
Increase (Decrease) In Net Position	\$ 8,683,888	\$ 5,912,878	\$ 14,234	\$ 274,352
<b>NET POSITION</b>				
Net Position - beginning of year	135,165,817	129,252,939	1,673,103	1,398,751
Revisions to beginning net position	(14,269,401)	-	(8,392)	-
Net Position - beginning of year (as adjusted)	120,896,416	129,252,939	1,664,711	1,398,751
Net Position - end of year	\$ 129,580,104	\$ 135,165,817	\$ 1,678,945	\$ 1,673,103

See accompanying notes to financial statements



**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2015 and 2014

		Restated
	2015	2014
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 49,427,854	\$ 47,627,221
Sales and services of educational activities	3,328,207	2,157,400
Auxiliary enterprises:		
Residential Life	9,395,699	9,125,553
Parking	266,906	374,285
Student union	2,056,533	1,973,893
University health services	905,789	804,337
Grants and contracts	4,357,512	4,421,904
Payments to Suppliers	(26,157,999)	(27,805,313)
Payments to utilities	(2,133,218)	(2,529,165)
Compensation and benefits	(69,186,171)	(65,421,992)
Payments for scholarships and fellowships	(12,795,888)	(13,460,460)
Loans issued to students and employees	(1,104,323)	(830,529)
Collection of loans to students and employees	1,084,743	1,020,144
Other receipts (payments)	4,309,187	5,762,854
Net cash provided (used) by operating activities	\$ (36,245,169)	\$ (36,779,868)
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	\$ 33,308,350	\$ 32,576,818
Other Federal Grants and Contracts	14,115,298	13,645,588
Gifts	212,910	14,313
Deposits held in custody for others	325,229	340,555
Federal family education loan receipts	50,329,887	48,088,819
Federal family education loan disbursements	(50,329,887)	(48,088,819)
Net cash provided by noncapital financing activities	\$ 47,961,787	\$ 46,577,274
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	\$ 3,154,668	\$ 2,653,000
Purchases of capital assets	(7,372,858)	(16,394,720)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(783,676)	(710,118)
Interest paid on capital debt and leases	(352,347)	(384,277)
Other	(948,119)	(2,591,818)
Net cash used by capital financing activities	\$ (6,302,332)	\$ (17,427,933)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	\$ -	\$ -
Investment Income	5,421	11,357
Purchase of investments	-	-
Net cash provided by investing activities	\$ 5,421	\$ 11,357
<b>Net Increase (decrease) in cash</b>	<b>5,419,707</b>	<b>(7,619,170)</b>
Cash - beginning of the year	49,219,066	56,838,236
Cash - end of year	\$ 54,638,773	\$ 49,219,066
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (39,663,184)	\$ (40,249,185)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	4,208,367	3,819,648
Changes in assets and liabilities:		
Accounts receivables, net	16,466	(1,850,335)
Loans to students, net	158,488	352,871
Inventories	(21,928)	(3,610)
Prepaid expenses	(233,598)	(77,036)
Accounts payable and accrued liabilities	(28,109)	514,245
Other Postemployment Healthcare Benefits	(313,000)	294,000
Deferred revenue	(248,609)	362,916
Accrued compensated absences	(120,062)	56,618
Net cash provided (used) by operating activities:	\$ (36,245,169)	\$ (36,779,868)

**FORT HAYS STATE UNIVERSITY FOUNDATION**  
**Consolidated Statements of Financial Position**  
**June 30, 2015 and 2014**

**ASSETS**

	<b>2015</b>	<b>2014</b>
Cash and Cash Equivalents	\$ 53,582	\$ 62,362
Certificates and money market funds	5,531,916	2,948,601
Securities and limited partnerships	59,749,785	55,678,282
Student notes receivable and matching fund programs, net of allowance for doubtful accounts	144,792	189,540
Art and Coin Collections	98,186	66,051
Cash surrender value of life insurance	341,045	313,794
Oil and working interest, less accumulated depletion	380,275	-
Land, buildings, equipment and oil royalties, less accumulated depreciation, depletion and reserve for impairment	5,306,297	5,688,772
Other	16,659	31,823
<b>Total Assets</b>	<b>\$ 71,622,537</b>	<b>\$ 64,979,225</b>

**LIABILITIES AND NET ASSETS**

**Liabilities**

Due to agency funds and other	\$ 44,034	\$ 39,899
Annuity contracts payable	619,323	636,681
<b>Total Liabilities</b>	<b>\$ 663,357</b>	<b>\$ 676,580</b>

**Net Assets**

Unrestricted	\$ 8,576,684	\$ 8,430,312
Temporarily restricted	29,115,741	25,503,763
Permanently restricted	33,266,755	30,368,570
<b>Total Net Assets</b>	<b>\$ 70,959,180</b>	<b>\$ 64,302,645</b>
<b>Total Liabilities and Net assets</b>	<b>\$ 71,622,537</b>	<b>\$ 64,979,225</b>

# FORT HAYS STATE UNIVERSITY FOUNDATION

## Consolidated Statements of Activities

June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Revenues, Gains and (losses)</b>		
<b>Fund Raising</b>		
Estate and planned gifts	\$ 1,463,854	\$ 643,032
Major Gifts	7,343,066	3,931,522
Other	<u>1,724,524</u>	<u>1,627,667</u>
<b>Total Fund Raising</b>	<b>\$ 10,531,444</b>	<b>\$ 6,202,221</b>
Investment return and Gain on sale of real estate	\$ 1,425,221	\$ 9,150,084
Oil and gas	170,258	223,618
Farm rent	19,063	12,875
Management fees	93,640	61,476
Other revenues, net of bad debts	<u>282,690</u>	<u>283,752</u>
<b>Total Revenues and Net Gains (Losses)</b>	<b>\$ 12,522,316</b>	<b>\$ 15,934,026</b>
Net assets released from restrictions	<u>-</u>	<u>-</u>
<b>Total Revenues, Gains (Losses) and Other Support</b>	<b>\$ 12,522,316</b>	<b>\$ 15,934,026</b>
<b>Expenses and Losses</b>		
<b>Program and General</b>		
Scholarships, grants and awards	\$ 1,836,010	\$ 1,671,282
Fund and farm expenses	2,250,776	2,138,163
Management fees	82,827	49,045
Foundation operating expenses	1,571,572	1,577,684
Oil expenses	6,124	-
Power of one campaign expenses	15,067	30,789
Campus call expenses	<u>39,213</u>	<u>35,151</u>
<b>Total Program and General Expenses</b>	<b>\$ 5,801,589</b>	<b>\$ 5,502,114</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>\$ 6,720,727</b>	<b>\$ 10,431,912</b>
<b>Other Changes</b>		
Change in value and actuarial gain		
(loss) on annuity contracts	\$ (58,499)	\$ 19,404
Transfers (to) from agency funds	(5,693)	(495)
Interfund transfers	-	-
Adjustment due to ASC 958-320-45	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<b>\$ 6,656,535</b>	<b>\$ 10,450,821</b>
<b>Net Assets at Beginning of Year</b>	<b>\$ 64,302,645</b>	<b>\$ 53,851,824</b>
<b>Net Assets at End of Year</b>	<b><u>\$ 70,959,180</u></b>	<b><u>\$ 64,302,645</u></b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. Fort Hays State University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within the University's financial statements. The financial statements of the Foundation appear immediately after the University's financial statements. The University's financial statements have not been audited.

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Organization.** Fort Hays State University (University) is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal arts education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an on campus enrollment of 4,763, an enrollment of 3,124 in our partner universities in China, and an enrollment in our Virtual College of 6,323, for a total enrollment of 14,210. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

**Financial Reporting Entity.** As required by accounting principles generally accepted in the United States of America, these financial statements present the financial position and financial activities of the University and its component units: the Fort Hays State University Alumni Association, the Fort Hays State University Athletic Association and the Sternberg Museum Foundation.

Financial activities and balances of component units have been discreetly presented on the University's financial statements. This discreet display presentation is in conformity with GASB Statement No 35 Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities and with GASB Statement 39 Determining Whether Certain Organizations are Component Units, as amended by GASB Statement No 61, The Financial Reporting Entity.

The financial activity and balances of the Fort Hays State University Foundation (FHSUF) are not included in the financial statements of the University as the Foundation is a legally separate entity and the University does not appoint a voting majority of the Foundation's governing body. The FHSUF financial statements are included on the facing pages to the University's financial statements.

**Basis of Accounting.** For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated except for the component units. Since the component units are displayed discreetly, inter-agency transactions have not been eliminated in accordance with GASB guidelines.

**Cash Equivalents.** For purposes of the statement of cash flows, the University considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Investments.** The University accounts for its investments at fair value in accordance with GASB Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Assets.



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**Accounts Receivable.** Accounts receivable consists of tuition and fee charges and auxiliary enterprise services provided to students, faculty and staff. Accounts receivable also include amounts due from the Federal government, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

**Inventories.** Inventories are recorded at the lower of cost, using the first in first out method, or market.

**Loans to Students.** Loans to students consist of loans from the Federal Perkins Loan Fund. Loans receivable are allocated into current and noncurrent based upon sampled and historical balances collectible in less than one year and collectible in more than one year. (See Note 5)

**Restricted Cash and Equivalents and Investments.** Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the Statements of Net Position.

**Capital Assets.** Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. For equipment, the University's capitalization policy includes all items with a unit cost \$5,000 or more, and estimated useful life of greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if the related project cost exceeds \$100,000. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

Depreciation is computed using the straight-line half-year convention method over the estimated useful lives of the assets. Useful life is 40 years for buildings, 25 years for infrastructure and land improvements, 8 years for equipment, 5 years for vehicles and 3 years for information technology equipment. Costs incurred during construction of long lived assets are recorded as construction-in-progress and are not depreciated until placed in service.

**Deferred Revenues.** Deferred revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include summer school tuition not earned during the current year and amounts received from grant and contract sponsors that have not yet been earned.

**Compensated Absences.** Employee vacation pay is accrued at year-end for financial statement purposes. The liability and expense incurred are recorded at year-end as accrued compensated absences in the Statement of Net Position, and as an expense in the Statement of Revenues, Expenses, and Changes in Net Position.

**Deposits Held In Custody For Others.** Deposits held in custody for others consists primarily of student organizations' monies administered by the University.

**Noncurrent Liabilities.** Noncurrent liabilities include principal amounts of revenue bonds payable, capital lease obligations associated with energy savings projects on University buildings with contractual maturities greater than one year, and estimated amounts for accrued compensated absences that will not be paid within the next fiscal year.

**Deferred Inflows/Outflows.** Deferred outflows and deferred inflows result from the consumption or acquisition of net assets in one period that is applicable to future periods. These items are reported separately from assets and liabilities. Deferred outflows and deferred inflows for June 30, 2015, refer to activity pertaining to the recognition of the KPERS Pension liability per GASB 68.

**Net Position.** In accordance with GASB 63, The Statement of Net Position replaces the Statement of Net Assets and is presented in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position. The University's net position is classified as follows:

**FORT HAYS STATE UNIVERSITY  
NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2015**

**Net investment in capital assets:** This represents the University's total investment in capital assets, net of outstanding debt obligations used to acquire those capital assets. To the extent debt has been incurred but not yet expended for capital assets such amounts are not included as a component of net investment in capital assets.

**Restricted net position – expendable:** Restricted expendable net position include resources in which the University is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

**Restricted net position – nonexpendable:** Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

**Unrestricted net position:** Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments. These resources are used for transactions relating to the educational and general operations of the University, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

**Tax Status.** As a state institution of higher education, the income of the University is generally exempt from federal and state income taxes under Section 115(a) of the Internal Revenue Code; however, income generated from activities unrelated to the University's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B). The University complies with this requirement by annually filing form 990-T through the Kansas Board of Regents Office.

**Classification of Revenues and Expenses.** The University has classified the activity on the Statement of Revenues, Expenses, and Changes in Net Position as either operating or non-operating according to the following criteria:

**Operating Revenues and Operating Expenses:** Operating revenues and expenses include activities that have the characteristics of exchange transactions, such as 1) student tuition and fees, net of scholarship discounts and allowances, 2) sales and services of auxiliary enterprises, 3) certain federal, state and local grants and contracts, and 4) interest on institutional student loans and auxiliary enterprises.

**Non-operating Revenues and Expenses:** Non-operating revenues or expenses are those in which the University receives or gives value without directly giving or receiving equal value, such as State and Federal appropriations, Federal Pell Grants, private gifts and investment income.

**Scholarship Discounts and Allowances.** Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

**Summer Session.** Revenues and expenses for the summer session are reported within the fiscal year in which the summer session is predominately conducted. Accordingly, revenues and expenses for the 2014 summer session are reported in the Statement of Revenues, Expenses and Changes in Net Position as revenues and expenses for FY 2015. Summer session revenues received prior to June 30, 2015, are reported as unearned revenues in the Statement of Net Position. Expenses for the summer session paid prior to June 30, 2015, are reported as prepaid expenses. Kansas Board of Regents officials determined this methodology and believe the departure from generally accepted accounting principles will not have a material effect on the University's financial position.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 2 –Cash, Cash Equivalents, and Investments**

*Cash and Cash Equivalents:* The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2015 and 2014 was \$54,638,773 and \$49,219,066, respectively.

*Investments:* Fort Hays State University's total investments are \$256,424 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests another \$115,000. These monies represent bond reserve requirements.

**NOTE 3 - Accounts Receivable**

Accounts receivable, net of estimated uncollectible amounts, consisted of the following at June 30, 2015:

Tuition & Fees	\$	1,194,758
Auxiliary		84,509
Grants & Contracts		1,382,585
Fund 8001 Appropriations		<u>886,432</u>
	\$	<u><u>3,548,284</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2015:

Physical Plant	60,701
Office Supplies	88,799
	<u><u>\$ 149,500</u></u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2015. The Program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. The federal government reimburses the University for amounts cancelled under these provisions.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2015, the allowance for uncollectible loans was estimated to be \$309,694.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 6 -Capital Assets**

Capital asset activity for the year ended June 30, 2015, was as follows

	Beginning Balance	Additions	Retirements	Ending Balance
Land	304,456	-	-	304,456
Construction In Progress	9,976,727	995,516	8,847,778	2,124,465
Infrastructure	15,299,981	3,077,973	-	18,377,954
Buildings	123,107,709	11,075,020	-	134,182,729
Equipment	23,008,210	1,570,984	498,857	24,080,337
Total	171,697,083	16,719,493	9,346,635	179,069,941
Less accumulated depreciation:				
Infrastructure	4,194,835	616,918	-	4,811,753
Buildings	57,202,977	2,622,114	-	59,825,091
Equipment	9,501,373	1,397,203	443,426	10,455,150
Total	70,899,185	4,636,235	443,426	75,091,994
Capital assets, net	100,797,898	12,083,258	8,903,209	103,977,947

**NOTE 7 - Changes In Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 2,884,430	-	348,619	\$ 2,545,764	\$ 359,943
Revenue bonds payable	5,990,000	-	445,000	5,545,000	460,000
Post Employment Benefits	3,045,000	313,000	-	3,358,000	-
Compensated absences	2,321,594	120,062	-	2,441,656	2,072,281
Total long-term liabilities	\$ 14,241,024	433,062	793,619	\$ 13,890,420	\$ 2,892,224



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/15</u>
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to \$200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018. Interest ranging from 2.00% to 4.125%, payable semi-annually.	\$ 365,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$ 5,180,000

**NOTE 9 - Revenue Bonds Maturity Schedule:**

Maturities of principal and interest requirements on revenue bonds payable are as follows:

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015-2017	940,000	435,611	1,375,611
2018-2022	2,445,000	726,812	3,171,812
2023-2028	<u>2,160,000</u>	<u>195,894</u>	<u>2,355,894</u>
Total	\$ <u>5,545,000</u>	<u>1,358,317</u>	\$ <u>6,903,317</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 10 – Capital Leases Payable**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$2,888,311 as of June 30, 2015. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2016 Total	420,244	Fiscal Year 2020 Total	455,686
Fiscal Year 2017 Total	428,836	Fiscal Year 2021 Total	465,008
Fiscal Year 2018 Total	437,604	Fiscal Year 2022 Total	234,380
Fiscal Year 2019 Total	446,553		

**NOTE 11 – Pension and Retirement Plans**

University employees participate in two separate retirement programs. University Support Staff (USS) employees participate in the "Kansas Public Employees Retirement System" (KPERS). This defined benefit program is funded through contributions by the University and the individual employees. The University contributed \$1,078,601 during fiscal year 2015 and individual employees contributed \$543,872. Unclassified and some USS employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$2,956,755 during fiscal year 2015 and individual employees contributed \$1,915,177.

**Pensions.** For the year ended June 30, 2015, Fort Hays State University implemented the provisions of GASB 68, Accounting and Financial Reporting for Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Kansas Public Employees Retirement System (KPERS) and additions to/deductions from KPERS' fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purposes, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**General Information about the Pension Plan**

**Plan description:** Fort Hays State University participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, ET. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Benefits provided:** KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. Member employees with ten or more years of credited service, may retire as early as age 55, with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever an employee's combined age and years of credited service equal 85 "points".

Monthly retirement benefits are based on a statutory formula that includes final average salary and years of service. When ending employment, member employees may withdraw their contributions from their individual accounts, including interest. Member employees who withdraw their accumulated contributions lose all rights and privileges of membership. The accumulated contributions and interest are deposited into and disbursed from the membership accumulated reserve fund as established by K.S.A. 74-4922.

**FORT HAYS STATE UNIVERSITY  
NOTES TO FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2015**

Member employees chose one of seven payment options for their monthly retirement benefits. At retirement a member employee may receive a lump-sum payment of up to 50% of the actuarial present value of the member employee's lifetime benefit. His or her monthly retirement benefit is then permanently reduced based on the amount of the lump-sum. Benefit increases, including ad hoc post-retirement benefit increases, must be passed into law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. The retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

**Contributions:** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contributions rates. Effective July 1, 2009, KPERS has two benefit structures and contribution rates depend on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 member and 6% of covered salary for Tier 2 members through December 31, 2014. On January 1, 2015, Kansas law increased the KPERS member-employee contribution rate to 6% of covered salary for Tier 1 members; however, the Tier 2 member-employee contribution rate remained at 6% of covered salary. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates be determined based on the results of each annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate was 15.12% and 10.27%, respectively, for the fiscal year ended June 30, 2014. The actuarially determined employer contribution rate was 15.41% for the fiscal year ended June 30, 2015. The statutory contribution rate was 11.27% from July 1, 2014 to December 31, 2014 and 8.65% from January 1, 2015 to June 30, 2015. Contributions to the pension plan from Fort Hays State University were \$1,078,601 for the year ended June 30, 2015.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2015, Fort Hays State University reported a liability of \$13,209,799 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. Fort Hays State University proportion of the net pension liability was based on the ratio of Fort Hays State University actual contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2014. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. At June 30, 2014 Fort Hays State University proportion was 19.84%, which was a decrease of .374% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, Fort Hays State University recognized pension expense of \$996,085. At June 30, 2015 Fort Hays State University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred inflows</u> <u>of Resources</u>
Difference between expected and actual experience	\$ 6,820	\$ 300,218
Net difference between projected and actual earnings on pension plan investments	-	1,625,296
Changes in proportion	92,542	225,301
FHSU contributions subsequent to measurement date	<u>1,078,601</u>	<u>-</u>
Total	<u>\$ 1,177,963</u>	<u>\$ 2,150,815</u>

\$99,362 reported as deferred outflows of resources related to pensions resulting from Fort Hays State University contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	494,636
2017	494,636
2018	494,636
2019	72,419
2020	-
Thereafter	<u>-</u>
Total	<u>1,556,327</u>

**Actuarial assumptions:** The total pension liability in the December 31, 2013, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	3.00 percent
Wage inflation	4.00 percent
Salary increases, including wage increases	4.00 to 12.50 percent, including inflation
Long-term rate of return net of investment expense, and including price inflation	8.00 percent

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. The actuarial assumptions used in the December 31, 2013, valuation were based on the results of an actuarial experience study conducted for the three year period beginning December 31, 2009.



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.00%
Fixed income	14	0.85
Yield driven	8	5.50
Real return	11	3.75
Real estate	11	6.65
Alternatives	8	9.50
Short-term investments	1	-
Total	100%	

**Discount rate:** The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from Fort Hays State University will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Fort Hays State University proportionate share of the net pension liability to changes in the discount rate: The following presents Fort Hays State University proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what Fort Hays State University proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Fort Hays State University proportionate share of the net pension liability	\$ 17,341,650	\$ 13,209,799	\$ 9,702,914

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS financial report.

Payables to the Pension Plan: For the year ended June 30, 2015, Fort Hays State University recorded a payable to KPERS for \$13,209,799 for legally required contributions.

**Subsequent events:** Under the budgetary allotment process for the State of Kansas, the Kansas governor has authority to reduce the approved budget for purposes of balancing the budget. For the State's fiscal year ending June 30, 2015, the KPERS employer contribution to the State/School group was reduced by \$58 million. It is unknown at the time whether this reduction will have a significant effect on Fort Hays State University proportionate share of the KPERS collective net pension liability, or an effect on any actuarial assumptions used by KPERS to calculate the net pension liability. During the 2015 state legislative session, Senate Bill 228 was passed authorizing the issuance of one or more series of revenue bonds to provide deposits to KPERS in a total amount not to exceed \$1 billion. The purpose of such bond issuance would be for financing a portion of the unfunded actuarial pension liability of KPERS, which would also have an effect on the collective net pension liability. Final issuance of such bonds must be approved by a resolution of the State Finance Council. As of the date of this report, no such bonds

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2015**

under Senate Bill 228 had been issued. The effect of any potential bond issuance on Fort Hays State University proportionate share of the KPERS collective net pension liability is unknown at this time.

**Changes in benefit terms:** Effective January 1 2014, KPERS Tier 1 member's employee contribution rate increased to 5.0% and then on January 1, 2015, will increase to 6.00%, with an increase in benefit multiplier to 1.85% for future years of service. For Tier II members retiring after July 1, 2012, the cost of living adjustment (COLA) is eliminated, but members will receive a 1.85% multiplier for all years of service.

**NOTE 12 - Commitments and Contingent Liabilities**

The University, as a state educational institution of Kansas, is subject to the State of Kansas self-insurance program with regard to comprehensive general liability and personal injury insurance. The University is covered by the State's umbrella insurance policies for automobile liability and property insurance. The university maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding revenue bond issues. Also, the University is self-insured relative to worker's compensation, medical and unemployment insurance.

In the normal course of operations, the University receives grants and other forms of reimbursement from various Federal and State agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing of such funds. University officials believe that the liability, if any, for any reimbursement that may arise as the result of audits, would not be material.

**NOTE 13 -Expenses by Natural and Functional Classifications**

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
<b>Educational and general</b>						
Instruction	\$ 36,857,226	495,845	1,512	4,960,869	-	\$ 42,315,452
Research	112,662	23,854	-	(61,469)	-	75,047
Public service	2,840,623	3,094	693	2,223,227	-	5,067,637
Academic support	8,496,964	18,941	60,686	5,282,288	-	13,858,879
Student services	6,481,660	345,253	5,479	2,507,346	-	9,339,737
Institutional support	5,015,368	258,902	1,051	2,855,545	-	8,130,866
Operations and maintenance of plant	5,469,122	-	1,015,655	1,121,173	-	7,605,950
Depreciation	-	-	-	-	4,208,367	4,208,367
Scholarships and fellowships	21,992	11,649,999	-	810,939	-	12,482,930
<b>Auxilliary Enterprises</b>						
Residential Life	1,757,234	-	829,923	4,538,160	-	7,125,317
Parking	24,711	-	-	45,389	-	70,100
Student unions	776,863	-	217,843	285,411	-	1,280,117
University health services	640,183	-	376	212,774	-	853,333
Other operating expenses	691,563	-	-	1,376,348	-	2,067,911
<b>Total \$</b>	<b>69,186,171</b>	<b>12,795,888</b>	<b>2,133,218</b>	<b>26,157,999</b>	<b>4,208,367</b>	<b>\$ 114,481,643</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 14 – Other Postemployment Healthcare Benefits**

**Description.** Kansas statute provides that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements. The health insurance benefit generally provides the same coverage for retirees and their dependents as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the State, thus resulting in a liability to the State. The accounting for the health insurance for retirees is included in the State's Self-Insurance Health fund, with the subsidy provided from the Self-Insurance Health fund.

**Funding Policy.** The University provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statute, which may be amended by the state legislature, established that participating retirees contribute to the employee group health fund benefits plan, including administrative costs. The University does not pay retiree benefits directly; they are paid implicitly, over time, through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**Annual OPEB Cost and Net OPEB Obligation.** The University's annual OPEB (Other Post Employment Benefits) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of not to exceed thirty years. The following table presents the components of the University's annual OPEB cost for the year, the University's contribution to the plan, and changes in the University's net OPEB obligation.

Normal cost (with interest)	\$ 237,000
Amortization of UAAL	283,000
Annual OPEB cost (expense)	520,000
Adjustment to the ARC	(173,000)
Interest on Net OPEB Obligation	117,000
Increase in net OPEB obligation (related to implicit rate subsidy)	464,000
Net Employer Contribution	(151,000)
Net OPEB obligation July 1, 2014	3,045,000
Net OPEB obligation June 30, 2015	<u>\$ 3,358,000</u>

**Schedule of Employer Contributions (for fiscal year ended)**

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2013	\$513,000	\$122,000	24%	\$2,629,000
2014	\$485,000	\$ 69,000	14%	\$3,045,000
2015	\$464,000	\$151,000	33%	\$3,338,000

**Funded Status and Funding Progress.** As of June 30, 2015, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,421,000. The University's policy is to fund the benefits that are paid implicitly through rate subsidization resulting in an unfunded actuarial accrued liability (UAAL) of \$4,421,000. The covered payroll (annual payroll of active employees covered by the plan) was \$50,634,000, and the ratio of the UAAL to the covered payroll was 10.2 percent.



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation includes, for example, assumptions about future employment, mortality and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of employer are subject to continual revision as actual results are compared with the past expectations and new estimates are made about the future. The schedule of funding progress will present in time, multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liabilities for benefits.

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2013	\$0	\$4,660,000	\$4,660,000	0%	\$48,431,000	10%
6/30/2014	\$0	\$4,538,000	\$4,538,000	0%	\$51,370,000	9%
6/30/2015	\$0	\$4,421,000	\$4,421,000	0%	\$50,634,000	9%

**Actuarial Methods and Assumptions.** Projections of benefits for reporting purposes are based on the substantive plan and include the types of benefits provided at the time of valuation and the historical pattern of sharing of benefit cost between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2015, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.0 to 6.5 percent in the first nine years and an ultimate rate of 5.0 percent after nine years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- RESTATEMENT**

After the June 30, 2014, Annual Financial reports were published the format of reporting financial information in the reports was reconsidered to better mirror the State's Comprehensive Annual Financial Report (CAFR). The University is now presenting the blended component units in a separate column rather than blending them with the University's information.

The Net position for 06/30/2014 was restated as follows due to the above reporting change and other changes in Balance sheet activity:

June 30, 2014	Net Position	\$136,884,020
Less restated amounts to Net Position		<u>(1,718,203)</u>
Restated June 30, 2014	Net Position	\$135,165,817

GASB 68 was also implemented and is reflected on the Statement of Net Position on the Deferred Outflows and Deferred Inflows line. The Pension liability for the KPERS retirement program has also been recognized in the Noncurrent Liabilities section. As a result of this the ending Net Position for 06/30/2014 had to be adjusted to reflect the inclusion of the KPERS liability for prior years as follows:

June 30, 2014	Net Position	\$135,165,817
Less June 30, 2014	KPERS liability	<u>(14,269,401)</u>
Restated June 30, 2014	Net Position	\$120,896,416



**FORT HAYS STATE**  
**UNIVERSITY**

*Forward thinking. World ready.*





# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

## **HISTORICAL FINANCIAL STATEMENTS**

**Note:** The following financial statements have been prepared on a modified accrual basis of accounting and represent the historical format of the University's financial statements prior to GASB 34/35. These financial statements have been prepared for historical comparison purposes and are to be used for internal management purposes only.

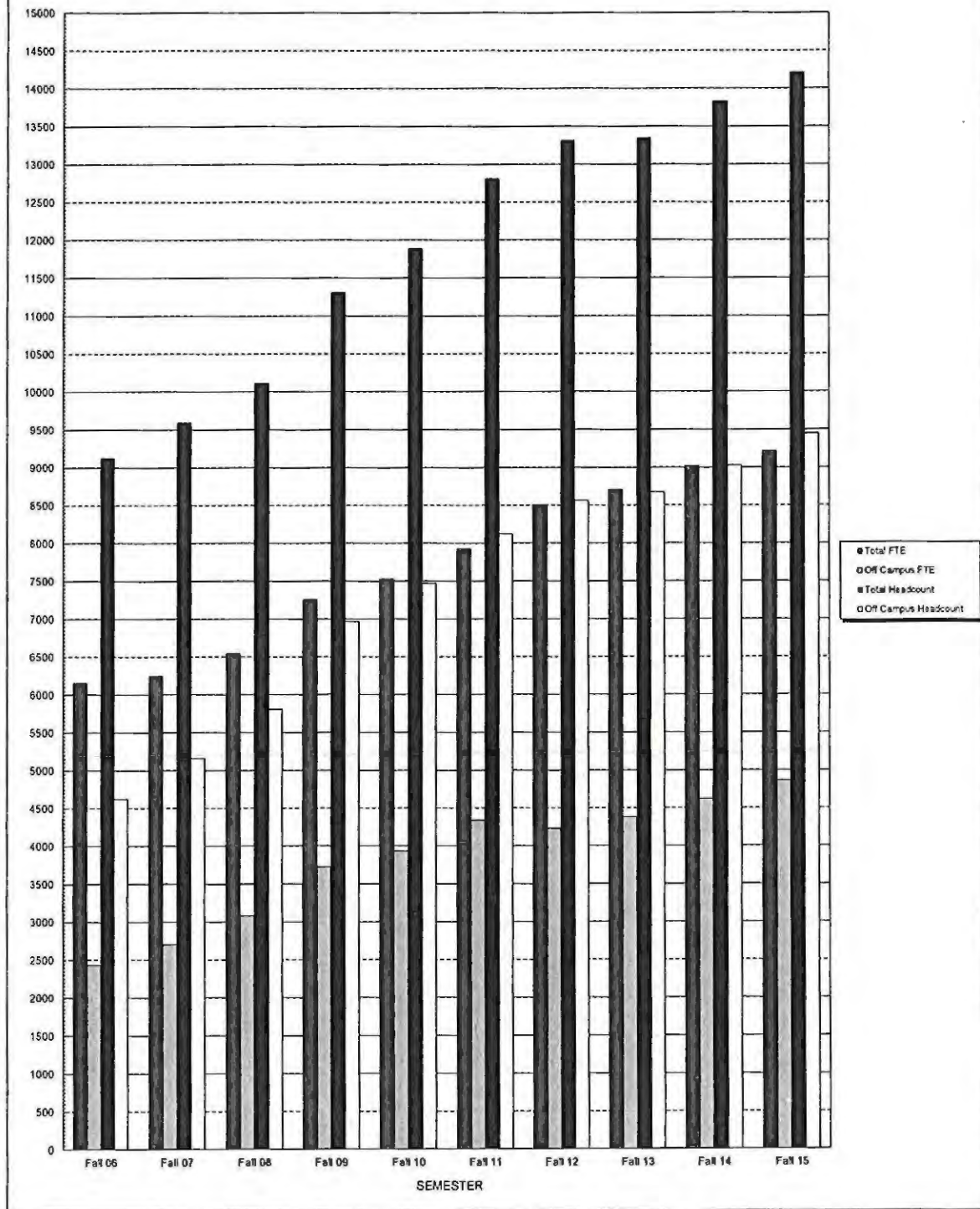


# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

## **GRAPHS & EXHIBITS**

# ENROLLMENT CHART



Enrollment Table										
	Fall 06	Fall 07	Fall 08	Fall 09	Fall 10	Fall 11	Fall 12	Fall 13	Fall 14	Fall 15
Total FTE	6155	6245	6541	7255	7524	7925	8499	8704	9017	9211
Off Campus FTE	2430	2699	3076	3722	3930	4334	4228	4378	4618	4862
Total Headcount	9122	9588	10107	11308	11883	12802	13310	13341	13825	14210
Off Campus Headcount	4620	5155	5804	6965	7468	8119	8564	8674	9025	9447

\*FTE is computed on the basis of nine credit hours for graduate students and fifteen credit hours for undergraduate students.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2015**

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Revenues and Other Additions:</b>							
Current Funds (Schedule I)	37,019,327	34,123,421	25,763,097	-	-	-	-
State Appropriations	33,308,350	-	-	-	-	-	-
Credit Hour Revenues	-	-	-	-	-	-	126,472
Bond Proceeds	-	-	-	-	-	-	-
Interest Collections	-	-	-	113,444	-	-	-
Interest Earned	-	-	-	829	55,800	-	1,326
Principal Collections	-	-	-	1,106,199	-	-	-
Federal Contributions	-	-	-	-	-	-	-
Other Reimbursements	-	-	-	89,533	-	-	-
Transfers from Board of Regents	-	-	-	-	-	2,653,000	-
Retirement of Indebtedness	-	-	-	-	-	-	-
Additions to Plant	-	-	-	-	-	-	-
Transfers from State Bond Sales	-	-	-	-	-	-	-
Add Adjustment of Restricted Receipts	-	-	-	-	-	-	-
Adjust Revenues shown in the Transfer Section below	-	-	378,184	-	-	-	-
<b>Total Revenues &amp; Other Additions</b>	<b>70,327,677</b>	<b>34,123,421</b>	<b>26,141,281</b>	<b>1,310,005</b>	<b>55,800</b>	<b>2,653,000</b>	<b>127,798</b>
<b>Expenditures &amp; Other Deductions:</b>							
Educational & General Expenditures (Schedule I)	63,661,948	17,942,280	23,953,505	-	-	-	-
Net Change in Encumbrances	11,663,470	(20,953,117)	-	-	-	1,170,338	-
Auxiliary Enterprises (Schedule I)	-	9,590,444	6,107	-	-	-	-
Loans to Students	-	-	-	1,118,374	-	-	-
Collection Fees	-	-	-	80,475	-	-	-
Expended Plant Funds (Schedule III)	3,957,461	(52,520)	1,405,394	-	138,432	-	-
Non-Operating Expenses	-	1,303,164	776,275	-	-	-	-
Bond Expenses Retained at Purchase	-	-	-	-	-	-	-
Retirement of Indebtedness	-	-	-	-	-	-	445,000
Interest on Indebtedness	-	-	-	-	-	-	239,808
Project Expenses	-	-	-	-	-	-	3,165
Cost of Bond Issuance	-	-	-	-	-	-	-
Expended for Remodeling and Additions (Schedule IV)	-	-	-	-	-	3,467,764	-
<b>Total Expenditures and Other Deductions</b>	<b>79,282,879</b>	<b>7,830,251</b>	<b>26,141,281</b>	<b>1,198,849</b>	<b>138,432</b>	<b>4,638,102</b>	<b>687,973</b>



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2015**

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Transfers Among Funds:</b>							
Additions (Deductions):							
Transfer for Project reimbursement	-	-	-	-	-	-	-
Transfer for Debt Retirement	-	(595,896)	-	-	-	-	595,896
Transfer to/from Other University Funds	(625,674)	-	-	-	-	2,316,013	-
Transfer for SEOG matching	-	-	-	-	-	-	-
Transfer to Non-FHSU State Funds	-	-	-	-	-	-	-
Transfer for Administrative Allow.	-	-	-	(68,772)	-	-	-
Transfer to/from State Fund	(17,420)	-	-	-	-	-	-
Transfer for Bond Defeasance	-	-	-	-	-	-	-
Transfer from Capital Interest	-	-	-	-	-	-	-
Transfer to PMIB	-	-	-	-	-	-	-
Transfer from PMIB	-	-	-	-	-	-	-
<b>Total Transfers</b>	(643,094)	(595,896)	-	(68,772)	-	2,316,013	595,896
Lapsed appropriations	-	-	-	-	-	-	-
Reappropriation	-	-	-	-	-	-	-
Net Change for the Year	(9,598,296)	25,697,274	-	42,385	(82,632)	330,911	35,721
<b>Fund Balance 6-30-14</b>	11,106,474	432,840	-	801,798	122,303	(520,206)	1,032,104
Adjustments for Prior Year	-	-	-	-	-	1,595	-
Adjusted Fund Balance	11,106,474	432,840	-	801,798	122,303	(518,611)	1,032,104
<b>Fund Balance 6-30-15</b>	1,508,178	26,130,114	-	844,183	39,671	(187,700)	1,067,825





**FORT HAYS STATE**  
**UNIVERSITY**

*Forward thinking. World ready.*



# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*

## **SCHEDULES**

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Years Ended June 30, 2015 and 2014**

Schedule I

	<b>Unrestricted</b>		<b>Restricted</b>	<b>2015 Total</b>	<b>2014 Total</b>
	<b>Gen. Use</b>	<b>Desig. Use</b>			
<b>Revenues:</b>					
Tuition and Fees	37,019,327	18,295,362	4,298,671	59,613,360	57,736,469
State Appropriations	33,308,350	-	-	33,308,350	32,576,818
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	-	-	-	-	80,178
Federal Grants & Contracts	-	9,298	16,844,752	16,854,050	16,169,099
Other Grants & Contracts	-	113,369	1,505,391	1,618,760	1,898,393
Sales of Commodities	-	5,295,735	22,430	5,318,165	4,896,209
Agency Sales	-	3,064,316	10,173	3,074,489	2,157,401
Rents & Royalties	-	5,374,892	23,375	5,398,267	5,392,712
Interest	-	37,494	469	37,963	25,194
Licenses, Permits & Fines	-	136,280	1,593	137,873	127,388
Reimbursements	-	1,447,256	716,552	2,163,808	2,014,361
Other Revenue & Transfers	(625,674)	349,420	2,339,691	2,063,437	723,662
<b>Total Current Revenue</b>	<b>69,702,003</b>	<b>34,123,421</b>	<b>25,763,097</b>	<b>129,588,521</b>	<b>123,797,884</b>
<b>Expenditures &amp; Mandatory Transfers</b>					
<b>Educational &amp; General:</b>					
Institutional Support	6,986,220	1,020,423	23,668	8,030,311	6,929,292
Instruction	29,936,320	10,620,777	1,037,708	41,594,805	40,467,300
Academic Support	10,793,083	3,017,905	216,162	14,027,150	14,653,379
Student Services	6,599,980	2,198,449	314,469	9,112,898	8,825,706
Total Educational Program Expense	54,315,603	16,857,554	1,592,007	72,765,164	70,875,677
Research	45,829	28,236	564,508	638,573	702,802
Public Service	293,302	825,027	3,268,818	4,387,147	4,065,071
Physical Plant	7,604,346	231,463	66,046	7,901,855	8,424,270
Scholarships & Grants	1,402,868	-	18,462,126	19,864,994	19,248,126
Educational & General Expenditures	63,661,948	17,942,280	23,953,505	105,557,733	103,315,946
Transfers and Project Expenditures	3,974,881	(52,520)	1,405,394	5,327,755	11,551,810
Reappropriation to FY 2016	-	-	-	-	-
Lapses	-	-	-	-	-
Non-Expense Deductions	-	1,249,133	776,275	2,025,408	2,037,564
<b>Total Educational &amp; General Expenditures and Transfers</b>	<b>67,636,829</b>	<b>19,138,893</b>	<b>26,135,174</b>	<b>112,910,896</b>	<b>116,905,320</b>
<b>Auxiliary Enterprises:</b>					
Expenditures	-	9,590,444	6,107	9,596,551	11,463,000
Non Expense Deductions	-	54,031	-	54,031	54,163
Transfers	-	595,896	-	595,896	594,582
<b>Total Auxiliary Enterprises</b>	<b>-</b>	<b>10,240,371</b>	<b>6,107</b>	<b>10,246,478</b>	<b>12,111,745</b>
<b>Total Current Expenditures and Transfers</b>	<b>67,636,829</b>	<b>29,379,264</b>	<b>26,141,281</b>	<b>123,157,374</b>	<b>129,017,065</b>
<b>Adjust Receipts to Expenditures</b>	<b>-</b>	<b>-</b>	<b>378,184</b>	<b>378,184</b>	<b>911,092</b>
<b>Excess of Current Revenue over Current Expenditures</b>	<b>2,065,174</b>	<b>4,744,157</b>	<b>-</b>	<b>6,809,331</b>	<b>(4,308,089)</b>

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2015**

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
INSTRUCTION										
MANAGEMENT	1,876,274	17,291	3,795	852	-	1,898,212	1,897,012	-	1,200	1,741,064
KFHS SALES & SERVICE	200	1,378	60	305	-	1,944	-	1,944	-	2,184
MANAGEMENT DEVELOPMENT CENTER	15,354	21,324	5,739	2,599	-	45,016	-	45,016	-	44,585
INFORMATICS-TELECOM PROJECTS	-	708	-	21	-	729	-	729	-	1,215
INFORMATICS	1,049,237	19,381	3,169	2,924	-	1,074,710	1,072,134	-	2,576	1,149,532
JOURNAL OF INTL&INTR BUS RSRCH	-	2,419	-	-	-	2,419	-	2,419	-	1,295
INFORMATICS-MEDIA PROJECTS	-	21,320	927	2,058	-	24,306	-	24,306	-	4,394
MANAGEMENT & MARKETING VC	-	12,910	255	72	-	13,237	-	13,237	-	3,396
BUSINESS - AACSB ACCREDITATION	-	11,250	-	-	-	11,250	11,250	-	-	-
COBE ACBSP ACCREDITATION	5,908	-	-	-	-	5,908	5,908	-	-	15,160
ECONOMICS & FINANCE VC	-	2,561	-	-	3,500	6,061	-	6,061	-	(42)
ECONOMICS AND FINANCE	1,627,102	14,368	3,535	1,763	-	1,646,768	1,640,171	-	6,597	1,532,623
COBE SALES & SERVICE	-	13,149	-	-	-	13,149	-	13,149	-	6,058
ECONOMICS-SPECIAL PROJECTS	-	14,414	-	-	-	14,414	-	-	14,414	-
CENTER FOR ECONOMIC EDUCATION	1,234	8	-	-	-	1,242	1,242	-	-	527
ECONOMIC EDUCATION-KCEE GRANT	1,842	-	-	-	-	1,842	-	1,842	-	-
INFORMATICS VC	903	10,160	(11)	3,296	-	14,349	-	14,349	-	4,899
INFORMATION SYSTEMS ENGINEERING	(319)	2,008	(8)	-	-	1,682	1,682	-	-	153,833
EVERYBODYS BUSINESS LLC	-	56,990	234	-	-	57,223	-	-	57,223	48,962
INFOMATICS CONFERENCE REGISTRN	-	321	-	-	-	321	-	321	-	-
COL OF BUS-DEAN INSTRUCTION	16,593	60	352	1,631	-	18,636	16,782	-	1,853	19,051
INFORMATICS-KFHS PR-ATHLETICS	(13,555)	-	4,401	-	-	(9,154)	-	(9,154)	-	7,318
HOISINGTON ENDOWED PROF-STATE	5,116	-	-	-	-	5,116	-	-	5,116	-
VIRTUAL MBA	54,835	8,937	1,858	-	-	65,630	65,630	-	-	70,279
VIRTUAL MBA - RU	103,315	-	-	-	-	103,315	-	103,315	-	61,688
LUSK FAMILY ENDOWED PROF-STATE	6,000	-	-	-	-	6,000	-	-	6,000	4,038
SPECIAL ACADEMIC PROJECTS	827	1,901	-	-	-	2,728	2,728	-	-	18,147
ACADEMIC AFFAIRS SPECIALIST	70,871	3,023	7,144	1,042	-	82,080	82,080	-	-	57,462
AMERICAN DEMOCRACY PROJECT	3,504	4,436	1,743	-	-	9,683	9,683	-	-	13,085
CCL-CNTR FOR CIVIC LEADERSHIP	6,818	13,112	1,470	293	-	21,692	21,692	-	-	20,789
CCL-CNTR FOR CIVIC LEADRSHP RU	-	2,230	-	-	-	2,230	-	-	2,230	20,588
CCL-AMERICAN DEMOCRACY PROJECT	-	954	2,678	-	-	3,633	-	3,633	-	2,949
CCL-TIGERS IN SERVICE	-	508	-	-	-	508	-	508	-	1,105
CCL-WOMENS LEADERSHIP PROJECT	2,500	844	856	169	-	4,369	-	4,369	-	9,279
CCL-GLOBAL LEADERSHIP PROJECT	-	4,487	156	-	-	4,643	-	4,643	-	6,675

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2015**

**Schedule II**

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
ACADEMIC EXTENSION SUPPORT	-	-	-	21,000	-	21,000	-	21,000	-	-
2013 ACTION PLANS	-	471	-	43,295	-	43,766	43,766	-	-	530,412
2013 RED BALLOON ACTION PLANS	16,674	2,497	-	60	-	19,230	19,230	-	-	76,763
2014 ACTION PLANS	8,942	49,354	13,869	423,133	8,000	503,299	503,299	-	-	67,002
RED BALLOON ACTION PLANS	8,196	12,205	4,250	30,906	-	55,556	55,556	-	-	-
SUPPLEMENTAL INSTR	35,057	-	-	-	-	35,057	35,057	-	-	26,861
KANSAS ACADEMY OF MATH & SCIENCE	350,002	70,195	21,165	61,243	40,824	543,429	543,429	-	-	592,607
KANSAS ACADEMY OF MATH & SCIENCE	-	3,809	-	-	112,486	116,296	-	116,296	-	170,790
KANSAS ACDMY MATH & SCI-SUMMER	35,198	5,170	8,128	35,546	8,043	92,085	92,085	-	-	-
CENTER FOR LIBERAL STUDIES	131,624	345	379	1,333	-	133,681	132,369	-	1,312	142,455
LEADERSHIP STUDIES	497,827	6,936	865	239	-	505,867	503,078	-	2,789	490,927
LEADERSHIP SERVICES	3,537	5,002	839	-	-	9,378	-	9,378	-	2,752
GRAPHICS LAB	5,819	-	1,341	318	-	7,478	4,793	-	2,685	3,266
ART	1,164,195	10,734	12,600	14,514	-	1,202,042	1,185,460	-	16,582	1,203,091
ART SALES & SERVICE	-	8,858	63,749	2,157	-	74,763	-	74,763	-	70,500
GOSS ENDOWED PROFESSOR-STATE	29,496	-	-	-	-	29,496	-	-	29,496	-
LEADERSHIP STUDIES-LDRS310	-	314	49	13	-	376	-	376	-	325
LEADERSHIP STUDIES VC	3,158	9,496	366	293	-	13,313	-	13,313	-	14,643
COMMUNICATION-GENERAL	-	166	992	246	-	1,403	1,403	-	-	129
CHEMISTRY-SALES AND SERVICE	346	40	79	1,739	-	2,204	-	2,204	-	14,142
CHEMISTRY	801,337	11,353	18,207	2,980	-	833,878	827,659	-	6,218	804,055
COMMUNICATION	782,123	7,462	1,600	1,326	-	792,511	792,511	-	-	771,281
GEOLOGY FIELD CAMP	-	8,853	399	-	-	9,252	-	9,252	-	3,483
GEOSCIENCES	751,728	6,998	2,171	3,299	-	764,197	753,560	-	10,636	757,919
GIS LAB	1,265	7	1,554	1,105	-	3,931	3,931	-	-	4,796
GEOSCIENCES SALES & SERVICE	-	3,473	805	38	-	4,316	-	4,316	-	4,303
GEOSCIENCES-GIS LAB SLS/SRV	-	66	-	1,789	-	1,855	-	1,855	-	1,739
COMMUNICATIONS VC	-	-	-	150	-	150	-	150	-	-
ENGLISH SALES & SERVICE	-	13	-	-	-	13	-	13	-	1,000
ENGLISH	1,379,085	15,843	4,367	2,792	-	1,402,086	1,395,923	-	6,163	1,395,513
ESL CENTER	260,597	5,366	648	2,623	-	269,233	269,233	-	-	204,470
GO GLOBAL LLC	-	33,577	24	-	-	33,601	-	-	33,601	10,691
MODERN LANGUAGE SALES & SERVICE	-	3,156	299	4,035	-	7,491	-	7,491	-	1,302
MODERN LANGUAGES	483,346	7,564	580	1,788	-	493,278	493,278	-	-	467,012
GEOSCIENCES VC	-	1,754	383	-	-	2,138	-	2,138	-	6,748



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
COMPUTER SCI & INFO S	364,525	6,187	985	2,234	-	373,930	373,930	-	-	130
COMPUTER SCI&INF SYSTMS ENG RU	-	63	-	-	-	63	-	63	-	-
HISTORY	601,445	4,184	3,060	494	-	609,183	609,183	-	-	606,084
HEART AND MIND LLC	-	1,998	-	-	-	1,998	-	1,998	-	-
HISTORY-SALES AND SERVICE	359	500	-	-	-	859	-	859	-	318
ENGLISH VC	-	-	-	-	7,100	7,100	-	7,100	-	11,555
HONORS PROGRAM	47,009	4,938	1,113	343	-	53,403	53,403	-	-	-
GEOSCI-PETROLEUM PGRM-FOUNDATION	-	3,703	-	207	-	3,910	-	3,910	-	-
MATHEMATICS	705,983	7,674	1,248	128	-	715,034	715,034	-	-	943,151
RARICK COMPUTING SYSTEMS LAB	2,351	-	87	23	-	2,461	2,461	-	-	2,861
MODERN LANGUAGES VC	-	1,791	389	396	1,000	3,575	-	3,575	-	1,764
MATH RELAYS	-	2,452	782	-	-	3,234	-	-	3,234	2,837
COMMUNICATION SALES & SERVICE	-	80	-	-	-	80	-	80	-	-
MUSIC	1,277,421	33,926	5,238	1,596	-	1,318,181	1,314,791	-	3,391	1,343,921
HEALTH PROFESSIONS LLC	-	1,047	-	-	-	1,047	-	1,047	-	-
PSYCH INVESTIGATORS LLC	-	2,000	-	-	-	2,000	-	2,000	-	-
GLOBAL JUSTICE LLC	-	1,474	15	-	-	1,489	-	1,489	-	-
PHILOSOPHY	390,900	5,349	866	1,999	-	399,115	397,766	-	1,349	387,494
MUSIC-HIGH PLAINS CHLDN CMP	-	85	-	-	-	85	-	-	85	-
PHYSICS-SALES & SERVICE	9,447	3,435	-	-	10,000	22,882	-	22,882	-	37,434
PHYSICS	552,048	3,662	3,150	4,885	-	563,746	557,289	-	6,457	549,517
HONOR PROGRAM SALES AND SERVICE	-	1,796	-	-	-	1,796	-	1,796	-	-
GEOSCIENCES STORM CHASING	-	1,249	479	-	-	1,728	-	1,728	-	-
MATHEMATICS VC	1,888	4	-	-	-	1,892	-	1,892	-	494
POLITICAL SCIENCE	686,140	3,557	2,228	1,446	-	693,370	683,970	-	9,400	555,649
MUSIC VC	-	1,357	208	459	-	2,023	-	2,023	-	3,103
CRIMINAL JUSTICE	419,484	9,490	2,541	2,168	-	433,683	433,683	-	-	422,154
PHILOSOPHY VC	707	546	73	138	-	1,464	-	1,464	-	5,908
PHYSICS VC	1,459	-	-	-	-	1,459	-	1,459	-	1,625
JUSTICE STUDIES SALE & SERVICE	-	4,817	1,891	-	-	6,708	-	6,708	-	115
PSYCHOLOGY	764,594	9,027	3,276	2,355	-	779,252	768,818	-	10,434	769,353
POLITICAL SCIENCES VC	472	600	-	-	-	1,072	-	1,072	-	3,036
PSYCHOLOGY-SALES & SERVICE	-	3,000	8,466	2,175	-	13,641	-	13,641	-	25,950
SOCIOLOGY AND SOCIAL WORK	909,636	2,307	1,809	743	-	914,495	910,636	-	3,859	910,114
SOCIAL WORK PROGRAM	360	4,272	1,148	627	-	6,408	6,408	-	-	8,753

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
JUSTICE STUDIES VC	-	3,934	394	-	-	4,328	-	4,328	-	5,529
SOCIAL WORK ACCREDITATION	-	3,010	672	-	-	3,682	3,682	-	-	3,316
SOCIOLOGY & SOCIAL WORK VC	5,389	9,507	-	-	200	15,096	-	15,096	-	19,497
SOCIOLOGY-SALES AND SERVICE	-	998	-	-	-	998	-	998	-	3,080
CHEMISTRY-KAMS	28,197	-	-	-	-	28,197	28,197	-	-	27,876
MATHEMATICS-KAMS	28,472	-	-	-	-	28,472	28,472	-	-	26,044
PHYSICS-KAMS	28,213	-	-	-	-	28,213	28,213	-	-	27,793
SOCIOLOGY-CE GRANT WRITING	4,152	2,361	-	-	1,568	8,081	-	-	8,081	181
GEOSCI-PALEONTOLOGY COLL SUPP	-	-	214	-	-	214	-	214	-	1,827
GEOSCI-KGA PROGRAM GRANT	557	10,519	-	-	-	11,075	-	-	11,075	-
SMEI-DEVELOP SCI&ENG PRACTICES	24,990	43,656	278	308	52,200	121,432	-	-	121,432	8,955
SMEI-ROBOTICS FOR MDL SCHL TCH	-	1,000	279	6,301	-	7,580	-	-	7,580	-
SMEI-INTGRAT SCI FR TCHNG NGSS	-	-	1,750	-	-	1,750	-	-	1,750	-
SMEI-TRAIN OPP INTEGRATED MATH	-	1,177	-	-	-	1,177	-	-	1,177	-
TEACH ED-TRANS2TEACH-KNOTT-PR	3,099	-	-	-	-	3,099	-	-	3,099	2,480
TEACH ED-T2T GRANT	3,790	7,583	-	-	-	11,373	-	-	11,373	8,840
APPLIED TECHNOLOGIES	647,690	34,493	11,425	6,877	-	700,485	690,486	-	9,999	668,887
APPLIED TECHNOLOGY VC	4,538	-	-	-	-	4,538	-	4,538	-	2,182
APPLIED TECHNOLOGY-SALES & SRV	694	2,654	5,919	29,285	-	38,553	-	38,553	-	8,451
COMPUTER LAB-EDUC	13,310	364	2,473	821	-	16,968	9,967	-	7,001	9,817
TEACHER EDUCATION SERVICES	6,803	-	-	-	-	6,803	-	6,803	-	-
TEACHER EDUCATION	1,127,393	12,248	2,068	4,959	-	1,146,667	1,142,137	-	4,529	1,188,889
TEACHER EDUCATION VC	-	272	-	902	-	1,174	-	1,174	-	16,254
ADVANCED EDUCATION PROGRAMS	1,107,664	8,821	4,627	3,522	-	1,124,634	1,118,556	-	6,078	1,146,262
ADVANCED EDUCATION PROGRAMS VC	-	5,720	166	557	-	6,443	-	6,443	-	10,991
OFFICE OF STUDENT TEACHING	8,145	81,301	993	382	-	90,820	90,820	-	-	74,721
TEACHER ED-SCHOOL EFFICIENCY	-	-	-	-	350	350	-	350	-	-
NCATE ACCREDITATION	-	500	-	-	-	500	500	-	-	-
TEACHER ED-YOUNG READERS	-	2,590	-	64	-	2,654	-	-	2,654	-
RESTRICTED LICENSE SUPERVISION	-	30,725	-	-	-	30,725	30,725	-	-	19,591
ANSCHUTZ ENDOWD PROF-STATE	-	38	-	-	-	38	-	-	38	132
ANSCHUTZ ENDOWD PROF-ENDOWMENT	-	2,854	304	3,419	-	6,578	-	6,578	-	2,454
TEACH ED-UNDERGRAD ESOL MINOR	4,260	-	-	-	1,280	5,540	-	5,540	-	105,415
APPLIED TECHNOLOGY-RPOS GRANT	-	2,393	-	-	-	2,393	-	-	2,393	13,674
TEACH ED-MNET PROJECT	11,360	10,022	627	-	22,000	44,010	-	-	44,010	61,272

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SMEI-NOYCE GRANT	53,902	36,618	781	952	107,744	199,998	-	-	199,998	151,101
TEACH ED TECHNOLOGY FEE - TK20	-	117,500	-	-	-	117,500	-	-	117,500	243,625
KS PERFORMANCE TEACHING PORTFOLIO	-	14,400	-	-	-	14,400	-	-	14,400	-
NURSING	1,433,095	36,731	3,155	431	-	1,473,412	1,468,222	-	5,190	1,387,135
NURSING VC	7,906	-	-	-	-	7,906	-	7,906	-	7,756
RURAL HEALTH SERVICES	489	3,660	-	13,202	-	17,350	17,350	-	-	4,291
NURSING-KBOR NURSING POSITION	31,840	-	-	-	-	31,840	-	31,840	-	25,956
NURSING-GRANT MTCH-SCHOLARSHIP	-	-	-	-	2,612	2,612	2,612	-	-	7,752
NURSING-WAGNER FUND	12,315	39,428	5,842	824	-	58,410	-	58,410	-	36,819
NURSING F07 STATE APPROPRIATION	189,661	-	-	-	-	189,661	189,661	-	-	182,945
NURSING-REGENT INITIATVE-SCHLRS	-	-	-	-	12,507	12,507	-	-	12,507	9,576
AGRICULTURE	737,090	8,089	3,149	7,996	-	756,323	756,323	-	-	739,395
AGRICULTURE-SALES & SERVICE	-	25	-	-	-	25	-	25	-	788
BIOLOGICAL SCIENCES	1,303,180	31,380	16,300	3,835	-	1,354,695	1,342,305	-	12,390	1,280,808
BIOLOGICAL SCIENCES VC	-	-	69	-	-	69	-	69	-	-
ALLIED HEALTH-MDI	716,353	12,196	3,818	3,775	-	736,143	731,672	-	4,470	712,148
THOMSON-BIOLOGICAL SCIENCE	-	1,215	4,200	-	-	5,415	-	-	5,415	11,701
COMMUNICATION DISORDERS	844,580	13,034	2,243	6,403	-	866,261	866,261	-	-	835,095
THOMSON-COMM DISORDERS	-	7,472	-	-	-	7,472	-	-	7,472	8,820
BIOLOGICAL RESEARCH-STARK	11,780	1	193	419	-	12,392	12,392	-	-	6,758
HERNDON CLINIC	44,716	18,051	2,810	19,814	-	85,391	-	-	85,391	54,896
THOMSON-ALLIED HEALTH	-	4,878	-	905	-	5,783	-	-	5,783	1,759
HEALTH AND HUMAN PERFORMANCE	1,716,410	17,882	14,216	15,237	-	1,763,744	1,742,490	-	21,254	1,624,317
EXERCISE PHYSIOLOGY LAB	550	326	-	-	-	876	-	-	876	-
H AND HP-RENTALS	7,075	3,061	5,051	10,169	-	25,355	-	25,355	-	18,178
HHP-NUTRITION	-	-	14	-	-	14	-	14	-	-
CHBS-THOMSON	-	1,319	-	4,000	-	5,319	-	-	5,319	-
BALTHAZOR GRAD ASST-BIOLOGY	3,537	-	-	-	-	3,537	-	3,537	-	3,542
HEALTH & HUMAN PERFORMANCE VC	-	-	658	2,721	-	3,379	-	3,379	-	3,966
FIREARMS EDUCATION	-	1,215	1,038	1,477	-	3,729	-	3,729	-	2,828
BIOSCI-LEAF BUG	-	38	-	-	-	38	-	-	38	109
AG-USDA PRECISION AG GRANT	10,980	-	-	-	-	10,980	-	-	10,980	9,153
NURSING-HANSEN FNP LOANS	-	-	-	-	31,299	31,299	-	-	31,299	-
HHP-MASSAGE THERAPY	-	-	190	392	-	582	-	582	-	-
BIO SCIENCE-NEOSHO RIVER	-	86	-	-	-	86	-	-	86	-

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

						June 30, 2015 Source of Funds			June 30, 2014 Total	
June 30, 2015 Expenditures						Unrestricted		Restricted Use		
Name of Account	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2015 Total	General Use			Designated Use
FLEHARTY RESEARCH ASST-ENDOW	7,075	-	-	-	-	7,075	-	-	7,075	7,084
OUTDOOR ADVENTURE LLC	-	1,014	133	-	-	1,147	-	1,147	-	-
BIOLOGY SALES & SERVICE	8,936	4,217	1,173	1,157	-	15,483	-	15,483	-	6,952
NURSING CONTINUING EDUCATION	-	-	24	-	-	24	-	24	-	-
NURSING SALES & SERVICE	-	27,163	3,162	496	-	30,821	-	30,821	-	24,594
PHYSL THRPY CLIN-NWKAAA GRNT	13,059	-	-	-	-	13,059	-	-	13,059	13,089
ALLIED HEALTH-MDI PROGRAMS	-	11,485	459	4,884	-	16,827	-	16,827	-	1,220
NURSING-NIGHTINGALE	-	693	1,134	-	-	1,827	-	-	1,827	1,740
ALLIED HEALTH-DM SONOGRAPHY	-	979	466	-	-	1,445	-	-	1,445	2,889
COMM DISORDERS CRS MATERIALS	1,857	11,081	231	-	-	13,169	-	-	13,169	796
AG-BEEF-ITS WHATS FOR DNR GRNT	-	59	241	-	-	300	-	300	-	300
HHP-WELLNESS CENTER	-	22	-	-	-	22	-	22	-	-
AG-KFB WATER AWARENESS PROJ GR	-	200	100	-	-	300	-	-	300	-
ATHLETIC TRAINING LLC	-	1,356	-	-	-	1,356	-	1,356	-	-
HHP ARCHERY/WORKSHOPS	-	-	-	1,620	-	1,620	-	1,620	-	290
CHOATE GRAD RSRCH FELLOW-ENDOW	3,537	-	-	-	-	3,537	-	-	3,537	3,542
AG-KFB FOUNF FOR AG HUNGER PRJ	-	250	50	-	-	300	-	-	300	300
AG-KS CAMPUS COMPACT ENG FCLTY	-	1,048	-	-	-	1,048	-	-	1,048	1,337
VIRTUAL COLL SALARIES-INTL	1,416,607	-	-	-	-	1,416,607	-	1,416,607	-	1,630,196
VIRTUAL COLLEGE ACTION PLANS	-	-	-	9,999	-	9,999	9,999	-	-	-
ACADEMIC EXTENSION	760,620	712,063	23,170	18,477	23,751	1,538,082	-	1,538,082	-	1,644,259
VIRTUAL COLLEGE SALARIES	5,030,395	1,280	-	-	-	5,031,674	-	5,031,674	-	4,411,022
OFF CAMPUS CENTERS	82,421	7,663	1,565	24	-	91,673	91,673	-	-	94,341
VIRTUAL COLLEGE SERVICES	-	7,018	1,912	-	-	8,930	-	8,930	-	10,424
VC-AMERICAN COUNCIL ON EDUC	-	3,025	-	-	-	3,025	-	-	3,025	-
VIRT COLL-INTL PROG CLEARING	356,308	539,645	10,615	15,202	112,460	1,034,230	-	1,034,230	-	1,366,027
VIRTUAL COLL CONCURRENT PMTS	6,273	30,850	-	-	-	37,123	-	37,123	-	43,882
STRATEGIC PARTNERSHIPS	13,208	-	-	-	-	13,208	13,208	-	-	8,120
STRATEGIC PARTNERSHIPS-RU	7,442	60,943	3,092	285	-	71,762	-	71,762	-	90,190
STRATEGIC PARTNERSHPS SLS&SRV	-	2,189	-	-	-	2,189	-	2,189	-	672
STUDENT ENGAGMNT & ADVSNG CNTR	384,188	5,511	785	3,370	-	393,853	-	393,853	-	336,036
NON-CREDIT COURSES - VC	27,227	5,375	-	60,270	-	92,872	-	92,872	-	37,008
COBL-ED TO GO (NON-CREDIT)	-	130	-	-	-	130	-	130	-	-
HIGH PLAINS MUSIC CAMP	24,146	33,785	35,611	-	-	93,542	-	93,542	-	92,179
DUST: GLBL CLMT CHNG CNCPT GRT	-	-	-	2,092	-	2,092	-	2,092	-	6,172

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SS-REGULAR SAL	209,409	-	-	-	-	209,409	209,409	-	-	202,156
TOTAL INSTRUCTION	36,857,226	2,796,485	416,948	965,220	558,925	41,594,804	29,936,320	10,586,163	1,072,320	40,328,879
RESEARCH										
COBE PARTNERS FUND	5,591	-	-	-	-	5,591	-	5,591	-	-
UNDERGRAD RSRCH EXPRN ACTN PLN	489	2,246	-	233	954	3,922	3,922	-	-	3,259
STERNBERG FISHERIES GRANT	5,744	-	810	68,930	-	75,484	-	-	75,484	1,821
COMANCHE GRANT-DINOSAUR II	-	-	44	-	-	44	-	44	-	1,652
GEOSCI-KDOT LIBS PROJECT	10,094	304,366	-	-	-	314,460	-	-	314,460	303,928
GEO RESEARCH SUPPORT	-	59	252	808	-	1,119	-	1,119	-	894
PHYSICS-SUPERDARN RADAR GRANT	3,885	-	-	-	-	3,885	-	-	3,885	4,851
GEOSCI-NASA MIZOPEX GRANT	8,501	-	-	-	-	8,501	-	-	8,501	20,254
CHEM-WERTH AWARD-WIESE	4,518	-	1,785	-	-	6,303	-	6,303	-	-
CHEM-WERTH AWARD-CRUZ	3,000	-	414	-	-	3,414	-	3,414	-	-
CHEM-WERTH AWARD-DORN	3,000	-	2,791	96	-	5,887	-	5,887	-	-
GEOSCI-ORCA CANTON CORE STUDY	-	-	222	-	-	222	-	222	-	-
GEOSCI-FACULTY GRADUATE RSRCH	-	-	-	800	-	800	800	-	-	-
CHEM-WERTH AWARD-OLMSTEAD	-	-	274	-	-	274	-	274	-	-
KS SPACE GRANT GU-CHU	-	97	209	3,944	-	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	-	409	20,000	20,409	-	-	20,409	19,909
BIOSCI-PRONGHORN SURVEY	1,132	-	-	-	-	1,132	-	-	1,132	12,676
BIOSCI-IA FLYING SQUIRREL GRNT	-	-	-	597	-	597	-	-	597	1,779
BIOL-WESTERN KANSAS RAPTOR GNT	359	293	-	-	-	652	-	-	652	4,956
BIOSCI-WHITE PERCH DIET GRANT	21,647	1,432	5,385	260	-	28,724	-	-	28,724	80,282
BIOSCI-STUDENT RESEARCH FUNDIN	2,657	1,592	725	409	-	5,383	-	5,383	-	(21)
BIOSCI-HERP SURVEYS SW KS GRNT	4,468	1,651	256	951	-	7,325	-	-	7,325	61,951
BIOSCI-EPA FELLOWSHIP-CAUDLE	-	399	-	-	-	399	-	-	399	8,423
AH-15 KINBRE STAR AWARD-VIDES	5,500	-	-	-	-	5,500	-	-	5,500	-
AH-15 KINBRE SUMMER-LEIKER	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-15 KINBRE SUMMER-MARTIN	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-15 KINBRE SUMMER-NASH	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-15 KINBRE GRANT	5,250	5,717	-	-	-	10,967	-	-	10,967	-
AH-15 KINBRE-FAY	-	3,010	687	-	-	3,697	-	-	3,697	-
AH-15 KINBRE-GILLOCK	-	-	3,011	-	-	3,011	-	-	3,011	-



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
AH-15 KINBRE-KOBAYASHI	-	361	11,460	450	-	12,271	-	-	12,271	-
AH-15 KINBRE-MARICLE	-	-	1,684	3,538	-	5,222	-	-	5,222	-
AH-15 KINBRE-WIESE	-	-	8,853	258	-	9,111	-	-	9,111	-
AH-15 KINBRE-CAMPUS COORDINATR	9,667	-	-	-	-	9,667	-	-	9,667	-
AH-15 KINBRE SUMMER-BALL	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-15 KINBRE EQUIP CARRYOVER	-	-	-	27,240	-	27,240	-	-	27,240	-
AH-16 KINBRE STAR AWARD-MARTIN	117	-	-	-	-	117	-	-	117	-
AH-16 KINBRE GRANT	-	138	-	-	-	138	-	-	138	-
URE FY14-MAGEE	-	-	-	1,800	-	1,800	1,800	-	-	2,897
URE FY15-LYNN	-	3,352	10	613	-	3,975	3,975	-	-	-
URE FY15-DIXON	-	1,325	115	750	600	2,790	2,790	-	-	-
URE FY15-BREMER/WILSON	-	1,275	194	754	900	3,124	3,124	-	-	-
URE FY15-MORIUCHI	-	4,348	-	152	500	5,000	5,000	-	-	-
URE FY15-CRUZ	272	1,068	1,632	1,352	-	4,324	4,324	-	-	-
URE FY15-MARICLE	-	756	202	736	-	1,694	1,694	-	-	-
URE FY15-KOBAYASHI	771	1,945	1,833	126	-	4,676	4,676	-	-	-
URE FY15-WINCHESTER	-	1,580	-	-	-	1,580	1,580	-	-	-
URE FY15-WEAVER	-	-	1,013	57	-	1,070	1,070	-	-	-
URE FY15-YERASTOV	-	900	-	-	300	1,200	1,200	-	-	-
URE FY15-LEVERING	-	-	-	369	600	969	969	-	-	-
URE FY15-CARLSON	-	3,692	-	965	-	4,657	4,657	-	-	-
TOTAL RESEARCH	112,662	341,602	43,860	116,597	23,854	638,574	45,830	28,236	564,508	533,761
PUBLIC SERVICE										
MANAGEMENT DEV CTR HANSEN GRNT	107,073	2,068	660	5,218	3,094	118,112	-	118,112	-	1,195
COBE-WERTH ENTREPRENEURSHIP FD	25,601	16,422	139	-	-	42,163	-	42,163	-	-
INFO ENTERPRISE INSTITUTE	7,594	11,600	349	76	-	19,619	-	19,619	-	12,511
SBDC-GU-MATCH	59,659	-	-	-	-	59,659	59,659	-	-	60,187
SBDC-STATE CY15	58,090	27,886	2,275	1,330	-	89,580	-	-	89,580	88
SBDC-STATE ACCOUNT FY14	-	24	-	763	-	787	-	-	787	112,748
SBDC-FED ACCOUNT CY14	39,580	-	-	-	-	39,580	-	-	39,580	19,061
SBDC-OUTREACH MATCH	30,000	-	-	-	-	30,000	-	-	30,000	30,000
SBDC-FED ACCOUNT CY15	30,664	-	-	-	-	30,664	-	-	30,664	-
SBDC-PROGRAM INCOME	-	-	168	3,281	-	3,449	-	-	3,449	310



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted			
							General Use	Designated Use	Restricted Use	
DOCKING IPA	272,174	81,463	-	18,493	-	372,130	-	372,130	-	165,590
DOCKING IPA-APPROPRIATION	144,875	1,015	1,286	1,740	-	148,917	148,917	-	-	152,322
KSBDC-FED ACCOUNT CY15	118,879	1,117	-	-	-	119,996	-	-	119,996	-
KSBDC-CASH MATCH ACCT CY15	36,931	36,263	1,052	374	-	74,620	-	-	74,620	-
KSBDC-CASH MATCH ACCT FY14	(30,534)	3,896	(1)	-	-	(26,639)	-	-	(26,639)	112,699
KSBDC-FED ACCOUNT CY14	241,665	84,313	3,306	7,469	-	336,753	-	-	336,753	100,223
KSBDC-PROGRAM INCOME	-	600	-	2,959	-	3,559	-	-	3,559	448
KSBDC-MATCH	11,333	-	-	-	-	11,333	11,333	-	-	10,917
KSBDC-STATE CLEARING	-	-	-	-	435,182	435,182	-	-	435,182	368,427
KSBDC-FEDERAL CLEARING	-	-	-	-	305,041	305,041	-	-	305,041	352,980
KANSASENERGYWORKS GRANT	67,658	66,592	-	-	-	134,250	-	-	134,250	338,919
KSBDC-USDA RCDI ACCT CY15	-	-	-	-	15,000	15,000	-	-	15,000	-
NETWORK KANSAS	712,669	56,122	9,038	3,914	25	781,767	-	-	781,767	758,292
NETWORK KANSAS SPECIAL PROJECT	-	34,970	-	-	-	34,970	-	-	34,970	35,963
HAYS AREA CHILDRENS CENTER	20,595	-	-	-	-	20,595	5,311	-	15,284	23,388
EARLY CHILDHOOD CONN-COMM SVS	12,962	-	-	-	-	12,962	3,342	-	9,620	10,350
DOCKING PUBLIC SERVICE	4,148	-	-	-	-	4,148	1,069	-	3,078	4,168
FORSYTH LIBRARY COMM SERVICE	72,103	-	-	-	-	72,103	18,591	-	53,513	57,177
HAYS PUBLIC LIBR COMM SERVICE	6,247	-	-	-	-	6,247	1,611	-	4,636	5,499
BIG BROTHERS/BIG SISTERS	3,535	-	-	-	-	3,535	912	-	2,623	2,387
HIGH TECH CRIME UNIT LAB-WIEST	-	334	-	-	-	334	-	334	-	330
MUSIC THEATRE-COMMUNITY SERVICE	14,962	-	-	-	-	14,962	3,858	-	11,105	2,813
COMMUNICATION DISORDERS COMM S	6,503	-	-	-	-	6,503	1,677	-	4,826	3,057
GROSS/CUNNINGHAM OPERATIONS	7,024	-	-	-	-	7,024	1,811	-	5,213	4,934
HHP INTRAMURALS COMMUNITY SERVICE	7,670	-	-	-	-	7,670	1,977	-	5,692	2,437
INT COMMUNITY SERVICE	7,666	-	-	-	-	7,666	1,977	-	5,689	8,006
STERNBERG MUSEUM COMM SERVICE	21,589	-	-	-	-	21,589	5,567	-	16,022	19,847
UNIV RELATIONS COMM SERVICE	7,677	-	-	-	-	7,677	1,980	-	5,697	2,338
SAFE RIDE	-	71,406	-	-	-	71,406	-	71,406	-	76,975
PROMETRIC TESTING CENTER	41,748	330	-	-	-	42,078	-	42,078	-	38,805
KYSP TRAINING GRANT	-	(61)	-	-	-	(61)	-	-	(61)	61
KYSP EXEMPLAR PROGRAM GRANT	6,849	2,285	-	-	-	9,134	-	-	9,134	3,226
TEACH ED-READ 4 RESPECT GRANT	-	9,684	85	7,921	-	17,690	-	17,690	-	-
SENIOR COMPANION PROGRAM	380,353	72,926	6,957	-	-	460,235	-	-	460,235	460,235
SENIOR COMP PROG-CAMPUS	18,381	4,776	8	-	-	23,165	23,165	-	-	21,568

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
FOSTER GRANDPARENT-CAMPUS	295	250	-	-	-	545	545	-	-	-
SENIOR COMPANION EXCESS	755	-	-	-	-	755	-	-	755	-
FOSTER GRANDPARENT EXCESS	266	-	-	-	-	266	-	-	266	-
FGP/SCP MIDWEST ENERGY GRANT	-	-	-	292	-	292	-	-	292	-
SCP CLIENT RELATED TRAVEL GRNT	-	3,794	-	-	-	3,794	-	-	3,794	118
SCP GRANT-INFO REFERRAL	28,940	6,273	4,394	21	-	39,628	-	-	39,628	48,661
FOSTER GRNDPRNT GRANT-MATCH	780	8,463	1,203	-	-	10,446	-	-	10,446	13,133
FOSTER GRANDPARENT PROGRAM	137,958	27,032	4,160	-	-	169,151	-	-	169,151	179,473
SCP-NWKAAA	2,823	573	-	-	-	3,396	-	-	3,396	2,751
NURSING-HMC FNP	-	42	-	-	-	42	-	-	42	50
FISH ID-EBERLE	2,056	714	-	-	-	2,770	-	-	2,770	1,249
BIOL-14 NATURE CONSRVNCY INTRN	2,829	-	-	-	-	2,829	-	-	2,829	1,143
BIOL-15 NATURE CONSRVNCY INTRN	762	-	-	-	-	762	-	-	762	-
COMMUNITY SERVICE										
SUB-TOTAL	2,751,387	633,175	35,078	53,851	758,342	4,231,832	293,302	683,533	3,254,997	3,627,059
KS WETLANDS EDUC CENTER WRKSH	-	136	-	-	-	136	-	136	-	33
ENGLISH WKSP AND SPEC EVENT	-	9	-	-	-	9	-	9	-	-
PSYCH-KYSP-SUICIDE ASSESS/MGMT	111	11,263	-	-	-	11,374	-	-	11,374	-
TEACH ED-INCLUSIONARY CHLDCARE	-	-	-	947	-	947	-	-	947	325
READING SERVICE CENTER	-	11	-	-	-	11	-	11	-	37
TEACH ED-GOOGLE ED TRNG PSHIPS	-	899	-	-	-	899	-	-	899	-
MATH AND SCIENCE CENTER	3,187	8,778	2,204	35,813	-	49,982	-	49,982	-	25,566
KANSAS CTR FOR INNOVATIVE EDUC	3,821	3,327	1,344	-	-	8,492	-	8,492	-	-
MATH AND SCIENCE CNTR-2914	4,935	-	-	-	-	4,935	-	4,935	-	3,537
TEACH ED-MLK DAY OF SERVICE	-	-	20	580	-	601	-	-	601	-
COMM DISORDERS-TELEPRACTICE	77,183	-	-	-	-	77,183	-	77,183	-	-
HHP-EMS EDUCATION GRANT	-	131	565	50	-	746	-	746	-	3,155
COMMUNITY EDUCATION										
SUB-TOTAL	89,236	24,554	4,133	37,390	-	155,314	-	141,494	13,820	32,653
TOTAL PUBLIC SERVICE	2,840,623	657,730	39,211	91,241	758,342	4,387,147	293,302	825,027	3,268,818	3,659,712

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
ACADEMIC SUPPORT										
LIBRARY	1,072,683	527,416	9,892	136,159	-	1,746,151	1,746,151	-	-	1,792,663
LIBRARY SERVICES	-	19,413	7,815	523	-	27,750	-	27,750	-	18,654
LIBRARY-ST FUNDED ENHANCE	-	140,627	-	-	-	140,627	140,627	-	-	140,627
LIBRARY VC	-	70,761	-	2,696	-	73,456	-	73,456	-	71,368
LIBRARY-LEARNING COMMONS	74,319	60	175	9,542	-	84,096	84,096	-	-	81,760
LIBRARY SUB-TOTAL	1,147,002	758,276	17,882	148,919	-	2,072,079	1,970,874	101,206	-	2,105,072
					-					
STERNBERG MUSEUM	464,929	236	80	131	-	465,375	465,375	-	-	552,499
STERNBERG-ADMINISTRATION	169,850	14,003	2,879	2,199	-	188,931	-	-	188,931	169,583
STERNBERG-COLLECTIONS	-	1,392	507	-	-	1,898	-	1,898	-	606
STERNBERG-EDUCATION	-	2,982	6,996	1,988	-	11,966	-	11,966	-	14,296
STERNBERG-EXHIBITS	-	1,792	3,110	13,529	-	18,431	-	18,431	-	1,138
KANSAS WETLANDS OOE	23,798	546	356	-	-	24,700	24,700	-	-	-
KANSAS WETLANDS ED CNTR-GU	209,220	39,631	5,225	2,954	-	257,031	257,031	-	-	261,088
KANSAS WETLANDS EDUCATION CNTR	-	486	15,974	1,933	-	18,393	-	18,393	-	46,311
KWEC-WINGS N WETLANDS	-	2,946	107	-	-	3,053	-	3,053	-	1,953
VISUAL ARTS CENTER	-	2,351	1,201	25	-	3,577	3,577	-	-	5,703
MUSEUM AND GALLERIES										
SUB-TOTAL	867,798	66,365	36,434	22,758	-	993,355	750,684	53,741	188,931	1,053,177
CTELT-VIDEO PRODUCTION SERVICE	-	3,402	194	3,758	-	7,354	-	-	7,354	2,907
CENTER FOR LEARNING TECH	741,387	20,600	1,682	8,745	-	772,414	772,414	-	-	734,722
CTELT SALES & SERVICE	9	10,303	341	16,114	-	26,767	-	26,767	-	6,200
CTELT ACTION PLANS	3,537	1,807	-	-	-	5,344	5,344	-	-	11,481
CTELT PHOTOGRAPHY	-	-	2,980	16,257	-	19,236	-	19,236	-	2,539
CTELT QUALITY MANAGEMENT	118,277	-	-	-	-	118,277	-	118,277	-	71,526
LEARNING TECHNOLOGIES										
SUB-TOTAL	863,210	36,113	5,196	44,874	-	949,393	777,758	164,281	7,354	829,375
COMPUTING CENTER	2,501,559	190,347	4,650	69,146	-	2,765,702	2,765,702	-	-	2,767,181
MEDIATED CLASSROOM SUPPORT	-	43	7,074	30,842	-	37,959	37,959	-	-	9,850

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
MANAGEMENT INFORMATION	119,727	695	-	-	-	120,422	120,422	-	-	191,568
INTERNET TECHNOLOGY FEE	-	1,717	645	-	-	2,363	-	2,363	-	2,668
COMPUTING CENTER-MICRO CLRNG	-	25	1,005,243	946,586	-	1,951,853	-	1,951,853	-	1,922,184
COMPUTING CENTER-SERVER CLRNG	-	-	-	3,669	-	3,669	-	3,669	-	-
COMPUTING CNTR ACTION PLANS	-	46,083	-	114,460	-	160,542	160,542	-	-	397,556
ADMINISTRATIVE SOFTWARE	-	1,211,477	18,000	69,372	-	1,298,849	1,298,849	-	-	1,207,715
SYSTEM DEVELOPMENT	269,565	15,477	-	-	-	285,042	285,042	-	-	334,633
COMPUTING CENTER SUPPORT										
SUB-TOTAL	2,890,850	1,465,865	1,035,613	1,234,074	-	6,626,402	4,668,517	1,957,885	-	6,833,355
UNIVERSITY FARM-SALARIES	376,255	-	-	-	-	376,255	370,745	-	5,510	390,187
UNIVERSITY FARM	26,948	98,459	199,282	1,395	-	326,084	-	326,084	-	741,336
UNIVERSITY FARM OVERTIME	18,717	-	-	-	-	18,717	18,717	-	-	28,096
UNIVERSITY FARM OIL & GAS FEE	-	8,067	1,425	-	-	9,492	-	9,492	-	15,002
ANCILLIARY SUPPORT										
SUB-TOTAL	421,921	106,526	200,707	1,395	-	730,549	389,463	335,576	5,510	1,174,621
COLLEGE OF BUSINESS AND LEADER	327,465	23,483	1,315	295	-	352,557	352,557	-	-	299,222
COLLEGE OF BUS AND LDRSHP VC	29,708	26,147	2,298	-	11,860	70,013	-	70,013	-	40,808
ASSESSMENT-ACAD PROG	-	14,833	-	758	-	15,591	15,591	-	-	19,303
GRADUATE SCHOOL-THESIS BINDING	-	1,698	-	-	-	1,698	-	1,698	-	1,225
GRADUATE SCHOOL	553,624	22,658	4,010	5,126	-	585,418	573,903	-	11,515	558,994
DOMESTIC GRADUATE APP FEE	31,756	40,933	-	595	3,481	76,766	-	76,766	-	68,651
INT STUDENT APPL FEE	-	7,128	-	-	-	7,128	-	7,128	-	8,952
CENTER FOR LANGUAGE AND CULTURE	1,380	5,692	-	-	900	7,972	-	7,972	-	-
ASSISTANT PROVOST	58,496	2,123	519	512	-	61,650	61,650	-	-	188,197
ACADEMIC ADVISING CENTER	190,026	7,017	2,329	2,335	-	201,707	198,854	-	2,852	200,927
ACADEMIC ADVISING CTR-RU	-	2,135	414	315	-	2,864	-	2,864	-	6,613
COLL OF ARTS, HUMANITIES & SOC	273,090	22,861	1,000	1,656	500	299,108	299,108	-	-	283,984
COLLEGE OF ARTS AND SCI VC	61,064	12,172	163	12,099	-	85,497	-	85,497	-	37,605
COLLEGE OF EDUCATION	466,399	16,040	1,277	3,082	-	486,797	486,797	-	-	474,813
COLLEGE OF ED AND TECH VC	17,262	15,486	1,634	2,199	-	36,581	-	36,581	-	30,180
COL OF ED-SALES & SERVICE	247	5,640	1,347	10,192	-	17,427	-	17,427	-	24,370

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
COLL OF HEALTH & BEHAVIORL SCI	206,480	7,444	2,956	4,945	-	221,825	221,825	-	-	210,797
COLL OF HEALTH&BHVIORAL SCI VC	-	-	-	10,085	-	10,085	-	10,085	-	1,315
VIRTUAL COLLEGE	-	43	-	-	-	43	43	-	-	96
VIRTUAL COLLEGE GRAD ASST/GTA	89,186	-	-	-	-	89,186	-	89,186	-	92,788
FORT HAYS STUDIES	-	3,063	-	-	-	3,063	3,063	-	-	4,977
UNIVERSITY TERMINAL DEGREE AST	-	22,396	-	-	-	22,396	22,396	-	-	22,853
ACADEMIC ADMINISTRATION										
SUB-TOTAL	2,306,183	258,993	19,262	54,193	16,741	2,655,372	2,235,787	405,217	14,367	2,576,670
TOTAL ACADEMIC SUPPORT	8,496,964	2,692,138	1,315,093	1,506,214	16,741	14,027,150	10,793,083	3,017,905	216,162	14,572,270
STUDENT SERVICES										
STUDENT AFFAIRS	393,348	7,357	2,929	4,178	-	407,812	407,812	-	-	363,444
NATIONAL STUDENT EXCHANGE	-	1,840	-	-	-	1,840	-	1,840	-	543
STUDENT ADA ACCOMODATIONS	1,576	2,629	-	-	-	4,205	4,205	-	-	16,182
STUDENT LIFE EXPERIENCE	-	6,158	1,023	-	-	7,181	-	7,181	-	5,972
STUDENT AFFAIRS CONTROL ACCT	-	52,803	726	6,369	-	59,899	-	59,899	-	59,070
STUDENT AFFAIRS ACTION PLANS	52,868	64,673	2,020	38,797	4,525	162,883	162,883	-	-	133,739
SGA-HHP-SHOOTING SPORTS CLUB	-	13,000	1,233	(1,500)	-	12,732	-	12,732	-	11,585
NEW INTL STUDENT ORIENTATION	1,364	7,372	1,580	-	450	10,767	-	10,767	-	12,233
STDNT AFF-TILFORD GRP ACTN PLN	-	10,144	1,026	797	-	11,967	11,967	-	-	17,391
STUDENT AFF-PEER MENTOR INST	-	3,342	-	-	-	3,342	-	3,342	-	3,838
PERSISTENCE/RETENTIN ACTION PL	192,316	16,847	744	122	-	210,029	210,029	-	-	190,470
TIGER MEDIA NETWORK	255,858	40,430	733	217,431	-	514,451	-	514,451	-	62,241
ATHLETIC BANDS	7,291	-	-	-	-	7,291	7,291	-	-	5,999
STUDY ABROAD SCHOLARSHIPS	-	500	-	-	52,527	53,027	53,027	-	-	40,626
SGA-BLACK STUDENT UNION	-	11,371	796	28	-	12,195	-	12,195	-	5,271
SGA-CAMPUS REC & INTRAMURALS	42,435	8,731	4,348	149	-	55,664	-	55,664	-	55,765
SGA-UP TIL DAWN	-	1,452	418	-	-	1,870	-	1,870	-	1,687
SGA-BLOCK & BRIDLE CLUB	-	6,482	507	-	-	6,989	-	6,989	-	2,179
SGA CONTINGENCY FUND	-	3,398	959	-	-	4,357	-	4,357	-	3,497
SGA-AIKIDO CLUB	-	8,725	-	-	-	8,725	-	8,725	-	10,283
SGA-TIGER CLAWS	-	6,190	1,034	-	-	7,223	-	7,223	-	4,057
SGA-CHINESE STUDENT ASSOC	-	1,011	1,015	141	-	2,167	-	2,167	-	3,469



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SGA-IFC/PANHellenic	4,663	15,937	549	500	-	21,648	-	21,648	-	26,856
SGA-CERAMICA CLAY CLUB	-	2,050	-	-	-	2,050	-	2,050	-	-
SGA-AGRONOMY CLUB	-	48	-	-	-	48	-	48	-	-
SGA-AMERICAN DEMOCRACY PROJECT	6,962	1,194	-	-	-	8,156	-	8,156	-	8,074
STUDENT INTRODUCTION	14,663	14,018	20,996	-	200	49,878	-	49,878	-	47,987
SGA-INTL STUDENT UNION	-	1,702	37	-	-	1,739	-	1,739	-	235
LEADER CLEARING	-	990	-	-	-	990	-	990	-	1,552
SGA-CAMPUS ENGAGEMENT FEES	22,944	112,377	8,328	-	-	143,649	-	143,649	-	-
SGA-CREATIVE ARTS SOCIETY	-	5,554	-	-	-	5,554	-	5,554	-	6,683
SGA-FHSU HOMECOMING PARADE	-	128	307	-	-	435	-	435	-	594
SGA-ENCOUNTER	-	1,585	95	-	-	1,680	-	1,680	-	-
SGA-ENCORE SPECIAL EVENTS	-	55,433	-	-	-	55,433	-	55,433	-	61,136
SGA-LIVESTOCK ASSOCIATION	-	112	-	-	-	112	-	112	-	8,395
SGA-CCL-TIGERS IN SERVICE	6,968	13,761	1,501	-	-	22,230	-	22,230	-	21,550
SGA-CIRCLE K	-	7,469	-	-	-	7,469	-	7,469	-	6,017
SGA-ECONOMICS CLUB	-	4,828	-	-	-	4,828	-	4,828	-	637
SGA-HISP AMER LEADER ORG	-	9,029	88	-	-	9,117	-	9,117	-	9,269
SGA-ATHLETIC BANDS	77,912	2,471	1,831	3,084	-	85,296	-	85,296	-	78,887
SGA-CHRISTIAN CHALLENGE	-	10,480	(5)	-	-	10,475	-	10,475	-	12,071
SGA-RODEO CLUB	-	36,351	8,856	84	-	45,291	-	45,291	-	60,188
SGA-CCL-GLOBAL LEADERSHIP PROJ	6,968	8,154	1,138	71	-	16,330	-	16,330	-	16,965
VPSA-TOBACCO FREE CAMPUS GRANT	-	4,813	-	-	-	4,813	-	4,813	-	-
SPECIAL EVENTS COMM	16,306	146,137	2,237	11	-	164,691	-	164,691	-	160,922
SGA-TIGER TOTS	26,621	700	-	-	-	27,321	-	27,321	-	16,117
SGA-ASSOC CERT FRAUD EXAMINERS	-	9,924	-	-	-	9,924	-	9,924	-	6,502
SGA-STUDENT ALLOC-EQUIPMENT	-	-	-	2,875	-	2,875	-	2,875	-	4,570
SGA-MARKETING/MANAGEMENT CLUB	-	17,805	(3)	-	-	17,801	-	17,801	-	11,613
SGA-STUDENT GOVERNMENT	40,851	10,073	1,002	358	-	52,285	-	52,285	-	33,093
SGA-KS NATL ED ASSOC-STDY PRGM	-	1,852	-	-	-	1,852	-	1,852	-	-
SGA-SIGMA TAU DELTA	-	6,286	-	-	-	6,286	-	6,286	-	7,007
SGA-CTR LANG&CULTR STDY ACTVTY	400	-	489	1,920	-	2,809	-	2,809	-	-
SGA-FHS PLAYERS	-	4,853	145	-	-	4,998	-	4,998	-	4,516
SGA-DELTA TAU OMEGA (CRIM JUST	-	6,578	-	-	-	6,578	-	6,578	-	6,431
SGA-CCL WOMENS LEADERSHIP PROJ	6,962	977	546	-	-	8,485	-	8,485	-	8,000
SGA APPROPRIATIONS	-	9,892	-	-	-	9,892	-	9,892	-	9,206

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SGA-SEBELIUS LECTURE SERIES	177	83,158	1,036	-	-	84,371	-	84,371	-	26,405
SEBELIUS LECTURE SERIES TICKET	-	2,424	-	-	-	2,424	-	2,424	-	4,306
SGA-PHI ALPHA THETA	-	4,073	-	-	-	4,073	-	4,073	-	1,680
SGA-GAY-STRAIGHT ALLIANCE	-	7,919	399	-	-	8,318	-	8,318	-	4,657
SGA-SOCIETY OF PHYSICS STUDENT	1,684	-	-	-	-	1,684	-	1,684	-	3,777
SGA-ASTRONOMY CLUB	2,572	-	-	-	-	2,572	-	2,572	-	2,601
SGA-FINANCE CLUB	-	6,300	-	-	-	6,300	-	6,300	-	511
SGA-NATL SPEECH-HEARING ASSN	-	12,108	834	-	-	12,942	-	12,942	-	20,352
SGA-DEFENSIVE TACTICS CLUB	-	-	1,084	1,273	-	2,357	-	2,357	-	-
SGA-NATL ASSN FOR MUSIC EDCTRS	-	2,385	-	-	-	2,385	-	2,385	-	1,489
SGA-ALPHA KAPPA PSI	-	9,904	-	-	-	9,904	-	9,904	-	9,414
SGA-AGRIBUSINESS CLUB	-	73	-	-	-	73	-	73	-	-
TIGER TOTS-CHILD CARE AWAR GNT	-	752	139	3,109	-	4,000	-	-	4,000	-
SGA-CATHOLIC DISCIPLES	-	6,889	-	286	-	7,175	-	7,175	-	-
TIGER TOTS	32,169	1,890	1,744	20	-	35,823	-	35,823	-	99,148
TIGER TOTS-FEDERAL AID	-	-	10,028	-	-	10,028	-	-	10,028	-
SGA-AMER INST GRAPHIC ARTISTS	-	18,853	430	-	-	19,283	-	19,283	-	10,635
SGA-STUDENT ORG COMMITTEE	-	4,480	-	-	-	4,480	-	4,480	-	7,910
POLITICAL SCI-KHF HLTHY LVG GR	6,708	2,405	4,743	6,947	-	20,803	-	-	20,803	-
ESL EVALUATING COURSE MATERIAL	2,890	-	-	-	-	2,890	-	2,890	-	-
LITTLE THEATRE	-	1,159	10,079	521	-	11,759	-	11,759	-	13,832
DRAMA-GU	-	2,474	2,071	800	940	6,285	6,285	-	-	6,913
MUSIC-CHOIR TOURS	-	2,433	832	-	-	3,265	-	3,265	-	828
MUSIC ACTIVITIES	2,691	10,642	1,106	1,037	-	15,476	-	15,476	-	40,197
MUSIC-TIGER ATHLETIC BANDS	-	-	5,496	-	-	5,496	-	5,496	-	-
MUSIC-COLOR GUARD	-	-	1,370	-	-	1,370	-	1,370	-	-
MUSIC-TIGER DEBS	-	4,138	1,781	-	-	5,919	-	5,919	-	-
MUSIC-FESTIVALS	486	1,355	173	-	-	2,014	-	2,014	-	-
HHP-AQUATICS	-	63	9,384	-	-	9,447	-	9,447	-	-
HHP-SHOOTING SPORTS CLUB	6,621	4,747	8,274	5,414	-	25,057	-	25,057	-	33,915
HHP-NSSF GRANT-SHOOTING CLUB	-	-	-	818	-	818	-	-	818	141
WELLNESS CENTER-PRIVILEGE FEES	61,896	8,681	11,693	35,258	-	117,529	-	117,529	-	158,941
SOCIAL AND CULTURAL										
SUB-TOTAL	1,297,169	997,318	141,927	330,897	58,642	2,825,954	863,500	1,926,806	35,648	2,092,266

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
TESTING SERVICES	783	2,040	-	-	-	2,823	-	2,823	-	1,604
CAREER SERVICES-GU	252,708	25,807	4,188	1,364	-	284,067	281,443	-	2,623	295,673
CAREER SERVICES SALES AND SERVICE	2,729	306	-	-	-	3,035	-	3,035	-	1,030
VETERANS ADMINISTRATION	-	1,401	115	-	16,763	18,279	-	-	18,279	15,277
KELLY CENTER	450,531	11,555	8,055	2,922	-	473,063	460,431	-	12,632	450,797
KAMS - KELLY CENTER	100,602	-	-	-	-	100,602	100,602	-	-	84,110
DUI EVALS/ALCOHOL ED PROG	-	10,398	1,290	1,846	-	13,534	-	-	13,534	6,394
COUNSELING AND GUIDANCE										
SUB-TOTAL	807,353	51,507	13,648	6,132	16,763	895,403	842,476	5,858	47,068	854,885
ADMIN ALLOWANCE-LOANS-GRANTS	67,963	85,361	-	20	-	153,344	-	-	153,344	161,306
FINANCIAL AID ADMINISTRATION	647,340	29,277	5,959	11,945	-	694,521	644,392	-	50,129	713,700
FINANCIAL AID SUPPORT	-	-	-	-	1,000	1,000	-	1,000	-	6,112
FINANCIAL AID ADMINISTRATION										
SUB-TOTAL	715,304	114,638	5,959	11,965	1,000	848,865	644,392	1,000	203,473	881,118
MENS ATHLETIC SALARIES	52,843	-	-	-	-	52,843	52,843	-	-	-
MENS BASKETBALL	173,980	6,019	183	-	34,026	214,208	214,208	-	-	216,965
ATHLETICS CLEARING	(1,986)	-	-	-	-	(1,986)	-	(1,986)	-	18,905
ATHLETIC ADMINISTRATION	480,246	48,629	2,977	7,034	-	538,886	538,886	-	-	873,602
FOOTBALL	503,955	10,608	1,685	8	75,000	591,257	591,257	-	-	574,269
WOMENS BASKETBALL	146,797	6,034	120	-	23,000	175,952	175,952	-	-	173,568
WRESTLING	60,187	648	120	-	10,910	71,865	71,865	-	-	68,389
MENS BASEBALL	82,137	2,155	-	-	12,955	97,248	97,248	-	-	103,321
MENS TRACK	41,649	2,357	417	-	14,050	58,473	58,473	-	-	58,317
WOMENS TRACK	17,638	411	12	-	12,605	30,667	30,667	-	-	30,846
TRAINING ROOM	110,686	31	153	-	-	110,869	110,869	-	-	107,207
WOMENS VOLLEYBALL	96,298	1,921	-	-	15,094	113,313	113,313	-	-	103,510
ATHLETIC FACILITIES	-	1,924	5,640	1,234	-	8,798	8,798	-	-	24,566
WOMENS TENNIS	-	107	122	-	3,476	3,705	3,705	-	-	3,691
SPORTS INFORMATION	52,024	6,058	87	1,700	-	59,869	59,869	-	-	61,387
MENS GOLF	3,976	124	-	-	1,050	5,150	5,150	-	-	1,128

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
WOMENS GOLF	-	16	-	-	1,500	1,516	1,516	-	-	1,500
WOMENS SOFTBALL-OOE	50,901	2,347	61	-	12,070	65,379	65,379	-	-	77,447
GAME DAY MGMT-STUDENT LABOR	89,398	-	-	-	-	89,398	89,398	-	-	80,695
MENS SOCCER	60,238	6,115	3	-	28,152	94,508	94,508	-	-	92,842
WOMENS SOCCER	60,355	4,072	-	-	24,500	88,927	88,927	-	-	92,213
INTERCOLLEGIATE ATHLETICS										
SUB-TOTAL	2,081,323	99,577	11,579	9,976	268,388	2,470,843	2,472,829	(1,986)	-	2,764,368
COLORADO HIGHER ED OPP OFFICE	66,787	-	-	-	-	66,787	66,787	-	-	66,561
REGISTRARS OFFICE	700,751	30,460	10,764	1,054	-	743,029	743,029	-	-	724,567
ADMISSIONS OFFICE	638,883	211,375	8,257	4,210	-	862,725	834,445	-	28,280	977,590
ADMISSIONS-SALES & SERVICE	-	650	-	-	-	650	-	650	-	-
APPLICATION FEE	77,401	128,093	28,943	1,936	1,400	237,772	-	237,772	-	200,772
SW KS HISPANIC TALENT DVLPMNT	96,690	23,601	10,662	1,569	-	132,522	132,522	-	-	-
REGISTRAR-SALES & SERVICE	-	13,860	720	13,768	-	28,348	-	28,348	-	35,647
REGITRAR AND ADMISSIONS										
SUB-TOTAL	1,580,512	408,038	59,346	22,537	1,400	2,071,833	1,776,783	266,771	28,280	2,005,137
TOTAL STUDENT SERVICES	6,481,660	1,671,077	232,461	381,507	346,193	9,112,898	6,599,980	2,198,449	314,469	8,597,774
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	957,853	183,911	14,191	12,252	-	1,168,208	1,168,208	-	-	845,260
PRES OFFICE-SALES & SERVICE	-	6,136	-	-	-	6,136	-	6,136	-	(81)
PRESIDENT EMERITUS OFFICE	-	5,458	359	879	-	6,696	6,696	-	-	-
PROVOST	421,535	25,828	1,854	3,403	-	452,619	452,619	-	-	477,314
VP FOR ADMIN & FINANCE	398,244	10,466	725	35,309	-	444,743	444,743	-	-	401,761
VP FOR TECHNOLOGY	74,249	-	-	2,663	-	76,912	76,912	-	-	-
FACULTY SENATE	2,084	4,105	16	-	-	6,205	6,205	-	-	2,590
PROVOST-TEACHER SCHOLAR JRNL	-	2,443	-	-	-	2,443	2,443	-	-	-
VP FOR STUDENT AFFAIRS	276,554	6,089	25	138	-	282,805	282,805	-	-	229,419
PROVOST SALES AND SERVICE	19,514	87,206	6,084	9,937	6,053	128,794	-	128,794	-	179,840
UNIVERSITY SUPPORT STAFF SENATE	-	633	-	-	-	633	633	-	-	584

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted			
							General Use	Designated Use	Restricted Use	
EXECUTIVE MANAGEMENT										
SUB-TOTAL	2,150,034	332,275	23,254	64,580	6,053	2,576,196	2,441,265	134,930	-	2,136,687
LICENSING REVENUE	-	1,634	149	-	-	1,783	-	-	1,783	1,750
RESEARCH OVERHEAD RECOVERY	31,349	12,522	-	2,000	-	45,871	-	45,871	-	75,822
RESEARCH OVERHEAD RCVRY-NONFED	-	3,063	-	-	-	3,063	-	3,063	-	7,790
BUSINESS OFFICE	602,873	9,426	1,236	4,782	-	618,317	618,317	-	-	613,327
DEPT OF ADMINISTRATION CHRGS	-	55,025	-	-	-	55,025	55,025	-	-	116,902
BUSINESS OFFICE SERV	3,994	11,076	1,017	10,966	-	27,053	-	27,053	-	157,854
STUDENT FISCAL SERVICES	530,695	649	-	-	-	531,344	531,344	-	-	518,741
VOLUNTARY RETIREMENT ER GHI	-	-	-	-	74,330	74,330	74,330	-	-	61,567
INTERNATIONAL TAX CLEARING	-	-	-	-	10,377	10,377	-	10,377	-	8,784
BUDGET & PLANNING	230,846	3,783	371	83	-	235,082	235,082	-	-	225,463
SW KANSAS ACCESS PROJECT -KBOR	127,214	5,529	-	-	24,000	156,743	-	156,743	-	24,537
VPAF CONTROL	3,857	146,553	61,790	96,834	-	309,035	-	309,035	-	7,490
MISCELLANEOUS COLLECTIONS	-	66,769	-	-	-	66,769	-	66,769	-	40,888
VPAF VENDING	-	325	-	-	-	325	-	325	-	6,710
FISCAL OPERATIONS										
SUB-TOTAL	1,530,829	316,354	64,563	114,665	108,707	2,135,117	1,514,098	619,236	1,783	1,867,625
EMPLOYEE RELATIONS OFFICE	-	10	-	-	-	10	10	-	-	33,501
HUMAN RESOURCE OFFICE	336,213	3,940	2,261	1,792	-	344,206	344,206	-	-	281,536
ADMINISTRATIVE PAYMENT CHARGES	-	10,007	4,877	690	-	15,573	-	15,573	-	15,468
FHSU BILLBOARD COSTS	-	115,416	-	-	-	115,416	115,416	-	-	109,648
GENERAL INSTITUTIONAL EXP	-	617,345	122	13,582	-	631,049	631,049	-	-	291,201
BANK COLLECTION COSTS	-	232,790	-	-	-	232,790	232,790	-	-	334,622
TUITION-VIRTUAL COLLEGE DOMEST	-	123	-	-	-	123	123	-	-	-
STAFF DEVELOPMENT	-	6,944	-	-	-	6,944	6,944	-	-	3,730
COMMUNICATION CONTROL	-	321,308	-	-	-	321,308	321,308	-	-	307,328
EMPLOYEE TUITION ASSISTANCE	-	-	-	-	54,157	54,157	54,157	-	-	51,847
SPOUSE TUITION ASSISTANCE	-	-	-	-	28,121	28,121	28,121	-	-	27,261
DEPENDENT TUITION ASSISTANCE	-	-	-	-	136,195	136,195	136,195	-	-	132,950
FACULTY DEVELOPMENT	-	95,096	29	39	-	95,163	95,163	-	-	97,383



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

						June 30, 2015 Source of Funds			June 30, 2014 Total	
Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	Unrestricted			Restricted Use
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General Use	Designated Use		
GENERAL ADMINISTRATION										
SUB-TOTAL	336,213	1,402,978	7,288	16,103	218,472	1,981,054	1,965,481	15,573	-	1,686,475
ALUMNI AND LEG RELATIONS	368,096	17,355	4,152	2,364	-	391,967	380,725	-	11,242	328,516
ALUMNI-FOUNDATION COST SHARE	-	30,146	2,557	104	-	32,807	32,807	-	-	27,420
ALUMNI SALES AND SERVICE	291	33,576	304	-	-	34,171	-	34,171	-	23,026
UNIVERSITY RELATIONS	409,622	23,490	7,230	6,654	-	446,996	446,996	-	-	384,088
UNIVERSITY RELATIONS SALES	-	1,383	7,916	-	-	9,298	-	9,298	-	2,005
ENDOWMENT	81,613	31,153	7,690	3,200	-	123,655	115,612	-	8,044	109,049
UNIVERSITY RELATIONS-TIGERIZE	-	528	-	-	-	528	528	-	-	-
COMMENCEMENT	20,086	42,538	70,355	12,572	-	145,551	-	145,551	-	144,266
ENDOWMENT-CLEARING	-	2,525	-	73	-	2,598	-	-	2,598	2,233
ENDOWMENT-PAYROLL CLEARING	49,956	-	-	-	-	49,956	-	49,956	-	44,058
PERFORMING ARTS CENTER	68,629	426	50	19,603	-	88,709	88,709	-	-	87,239
PERF ARTS CENTER SALES & SERV	-	454	7,604	3,650	-	11,708	-	11,708	-	4,189
PUBLIC RELATIONS										
SUB-TOTAL	998,293	183,575	107,858	48,219	-	1,337,944	1,065,376	250,684	21,884	1,156,089
TOTAL INSTITUTIONAL SUPPORT	5,015,368	2,235,182	202,962	243,567	333,232	8,030,311	6,986,220	1,020,423	23,668	6,846,876
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,176,019	42,934	120,909	21,960	-	1,361,822	1,361,822	-	-	1,397,457
BUILDINGS MAINT OVERTIME	267	-	-	-	-	267	267	-	-	305
CUSTODIAL SALES & SERVICE	-	-	613	-	-	613	-	613	-	4,752
CUSTODIAL SERVICES	1,292,044	15,445	60,346	2,498	-	1,370,333	1,362,170	-	8,163	1,265,236
CUSTODIAL SERVICES OVERTIME	14,737	-	-	-	-	14,737	14,737	-	-	11,576
CUSTODIAL SERVICES-HHP	463,629	523	21,493	2,109	-	487,754	487,754	-	-	519,214
CUSTODIAL SERVICES-HHP OVERTIM	3,882	-	-	-	-	3,882	3,882	-	-	2,753
KS WETLANDS ED CTR MAINTENANCE	-	10,350	1,722	145	-	12,218	12,218	-	-	44,995
MAIL CENTER	46,762	9,486	905	20,483	-	77,636	77,636	-	-	55,690
GROSS COLISEUM RENT SERVICE	-	-	732	-	-	732	-	732	-	-
GROUNDS	532,396	5,810	32,330	1,992	-	572,527	572,527	-	-	590,872
GROUNDS-OVERTIME	2,260	-	-	-	-	2,260	2,260	-	-	4,228
PHYSICAL PLANT ADMIN	283,836	17,581	8,739	5,679	-	315,934	315,934	-	-	330,481

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
ENERGY DIVISION	303,458	3,230	8,204	47	-	314,939	314,939	-	-	285,746
ENERGY DIVISION-OVERTIME	5,964	-	-	-	-	5,964	5,964	-	-	5,876
KS WETLANDS ED CTR MNT PAYROLL	39,255	-	-	-	-	39,255	39,255	-	-	-
UNIVERSITY POLICE	666,487	11,308	12,903	3,724	-	694,422	694,422	-	-	647,010
TRAFFIC & SECURITY OVERTIME	24,836	-	-	-	-	24,836	24,836	-	-	30,318
UNIV POLICE SALES & SERVICE	-	2,461	20	514	-	2,995	-	2,995	-	8,026
LOCKSMITH	-	312	3,184	-	-	3,496	3,496	-	-	3,622
ENVIRONMENTAL SAFETY	113,032	5,843	2,992	200	-	122,067	122,067	-	-	155,057
PHYSICAL PLANT SALES & SERVICE	-	16,984	37,182	98,200	-	152,366	-	152,366	-	209,273
SOLID WASTE DISPOSAL CLRG	-	42,289	13,896	10,606	-	66,791	-	66,791	-	68,772
GREENHOUSE	-	-	2,455	140	-	2,595	2,595	-	-	840
STERNBERG OPERATIONS	159,454	5,852	11,958	1,208	-	178,472	178,472	-	-	183,639
ARCHITECTURAL SERVICES	223,064	2,395	748	946	-	227,153	227,153	-	-	224,638
13 CAMPUS MASTER PLAN	-	5,600	-	-	-	5,600	5,600	-	-	17,951
ROBBINS CENTER OPERATIONS	-	3,036	4,930	-	-	7,966	-	7,966	-	5,625
CENTRAL PURCHASING	117,743	4,474	7,792	16	-	130,025	130,025	-	-	128,292
UTILITIES-WIND TOWER ACTIVITY	-	131,727	-	-	-	131,727	131,727	-	-	122,444
UTILITIES	-	985,099	80,583	411,826	-	1,477,509	1,477,509	-	-	2,043,727
UTILITIES-CAPITAL CREDITS	-	13,614	24,857	19,412	-	57,883	-	-	57,883	54,857
UNION RENTAL	-	35,080	-	-	-	35,080	35,080	-	-	-
TOTAL PHYSICAL PLANT	5,469,122	1,371,534	459,492	601,706	-	7,901,855	7,604,346	231,463	66,046	8,423,272
AIDS AND AWARDS										
GRADUATE SCHOOL-INTL SCHLRSHPS	-	-	-	-	2,200	2,200	2,200	-	-	1,000
GRAD TEACH ASST	-	-	-	-	268,477	268,477	268,477	-	-	255,904
UNIVERSITY SCHOLARSHIP	-	-	-	-	504,111	504,111	504,111	-	-	399,744
ACCESS ACADEMIC OPP GRANT	-	-	-	-	455,500	455,500	455,500	-	-	415,556
INTERNATIONAL SCHOLARSHIPS	-	-	-	-	104,500	104,500	104,500	-	-	171,500
COMMUNITY SCHOLARSHIPS FY13	-	-	-	-	1,940	1,940	-	-	1,940	199,986
COMMUNITY SCHOLARSHIPS FY14	-	-	-	-	149,292	149,292	-	-	149,292	3,448,933
COMMUNITY SCHOLARSHIPS FY15	-	-	-	-	3,481,252	3,481,252	-	-	3,481,252	-
UNIVERSITY SCHOLARSHIP FUND	-	-	-	-	45,483	45,483	-	-	45,483	78,010
YOUTH EDUCATION SERVICES	3,667	-	-	-	-	3,667	-	-	3,667	4,881
FAM OF DECEASED MILITRY WAIVER	-	-	-	-	4,476	4,476	-	-	4,476	3,276

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

## Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
KANSAS CAREER WORKSTUDY	-	-	-	-	46,328	46,328	-	-	46,328	44,776
EDUC OPPORTUNITY FEES	-	-	-	-	3,500	3,500	-	-	3,500	7,929
KANSAS TEACHER SCHOLARSHIPS	-	-	-	-	109,752	109,752	-	-	109,752	138,411
KANSAS CAREER TECHNICAL GRANT	-	-	-	-	2,000	2,000	-	-	2,000	1,000
EOF-CENTER FOR STUDENT INVOLVEMENT	5,663	-	-	-	-	5,663	-	-	5,663	6,321
EOF-FYE PEER LEADERS	1,213	-	-	-	-	1,213	-	-	1,213	-
EOF-DIVERSITY MENTOR ASST-ADMISSIONS	6,167	-	-	-	-	6,167	-	-	6,167	5,582
EOF-FIRST YR EXPERIENCE ASSISTANT	4,045	-	-	-	-	4,045	-	-	4,045	3,978
EOF-AACE	1,236	-	-	-	-	1,236	-	-	1,236	1,088
MDU/KUMC SCHOLARSHIP	-	-	-	-	746	746	746	-	-	728
FEDERAL PELL GRANT FY14	-	-	-	-	30,411	30,411	-	-	30,411	13,526,146
FEDERAL PELL GRANT FY15	-	-	-	-	14,164,766	14,164,766	-	-	14,164,766	-
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	67,334	67,334	67,334	-	-	66,150
FEDERAL SEOG FY15 & PRIOR	-	-	-	-	198,566	198,566	-	-	198,566	193,050
FEDERAL TEACH GRANT FY15 & PRIOR	-	-	-	-	202,369	202,369	-	-	202,369	214,933
TOTAL AIDS AND AWARDS	21,992	-	-	-	19,843,002	19,864,994	1,402,868	-	18,462,126	19,188,882
GRAND TOTAL EDUCATION AND										
GENERAL EXPENDITURES	65,295,617	11,765,747	2,710,027	3,906,052	21,880,289	105,557,733	63,661,948	17,907,667	23,988,117	102,151,426
AUXILLIARY ENTERPRISES										
AGNEW MAINTENANCE	36,408	141,164	2,736	40	-	180,348	-	180,348	-	185,316
HEATHER MAINTENANCE	34,100	3,320	3,587	91,747	-	132,753	-	132,753	-	64,629
CUSTER MAINTENANCE	130,715	969	11,985	139,714	-	283,383	-	283,383	-	254,396
WUEST HALL RPLCMNT-MAINTENANCE	-	-	-	361,759	-	361,759	-	361,759	-	1,129,018
RES LIFE ADMIN MAINTENANCE	485,857	18,542	150,638	31,208	15	686,259	-	686,259	-	736,740
MCMINDES MAINTENANCE	254,526	310,094	19,857	16,470	-	600,947	-	600,947	-	1,027,675
MCMINDES DINING MAINTENANCE	-	4,649	21,822	595	-	27,065	-	27,065	-	30,364
WUEST MAINTENANCE	158,540	218,322	21,779	5,722	-	404,363	-	404,363	-	419,142
WOOSTER MAINTENANCE	-	88,411	15,509	75,739	-	179,659	-	179,659	-	221,495
STADIUM PLACE ROUTINE MAINTENANCE	-	1,140	8,325	2,340	-	11,804	-	11,804	-	11,175
PARKING FEES	24,711	26,529	12,266	6,721	-	70,228	-	70,228	-	56,176
AGNEW HALL	74,856	530,276	449	2,496	-	608,078	-	606,619	1,459	739,232
HEATHER HALL	6,090	482,096	116	-	-	488,302	-	488,302	-	721,476

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2015

Schedule II

Name of Account	June 30, 2015 Expenditures					June 30, 2015 Total	June 30, 2015 Source of Funds			June 30, 2014 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
CUSTER HALL	60,673	1,232	127	73	-	62,105	-	62,105	-	64,214
RESIDENTIAL LIFE HOSPITALITY	-	52	-	-	-	52	-	52	-	67
RESIDENTIAL LIFE ADMIN	314,881	2,651,188	21,834	43,954	-	3,031,857	-	3,031,857	-	3,496,432
RESIDENTIAL LIFE PRGM/BLDG IMP	-	-	-	1,400	-	1,400	-	1,400	-	1,734
MCMINDES HALL	104,338	5,396	137	680	-	110,550	-	110,411	139	116,416
MCMINDES HALL KITCHEN	-	1,591	-	125	-	1,716	-	1,716	-	556
WUEST HALL	78,626	4,078	101	80	-	82,884	-	82,884	-	97,406
WOOSTER PLACE	9,112	82,519	21	4,067	-	95,719	-	95,719	-	114,107
STUDENT HEALTH CENTER	640,183	84,236	80,142	29,943	-	834,504	-	834,504	-	728,355
STUDENT HEALTH CNTR HOSPITALY	-	284	-	-	-	284	-	284	-	715
SU ADMINISTRATION	395,957	59,659	8,115	11,038	-	474,769	-	474,769	-	402,616
UNION BUILDING MAINTENANCE	203,099	240,084	26,792	55,919	-	525,894	-	522,548	3,346	483,691
UNION BOOKSTORE	-	60	259	-	-	320	-	320	-	5
UNION FOOD SERVICE	-	4,205	3,788	12,261	-	20,254	-	20,254	-	28,667
UNION-CTR FOR STUDENT INVLVMNT	152,732	60,442	7,654	1,015	-	221,843	-	220,680	1,163	207,686
UNION-CARD CENTER	25,075	79	2,154	-	-	27,308	-	27,308	-	25,860
UNION-TICKET CLEARING	-	140	1,320	-	-	1,459	-	1,459	-	2,836
STADIUM PLACE-HOUSING	8,512	58,748	-	1,424	-	68,684	-	68,684	-	94,805
TOTAL AUXILLIARY ENTERPRISES	3,198,991	5,079,503	421,510	896,532	15	9,596,551	-	9,590,444	6,107	11,463,002
GRAND TOTAL	68,494,608	16,845,250	3,131,537	4,802,584	21,880,304	115,154,284	63,661,948	27,498,111	23,994,224	113,614,428

**FORT HAYS STATE UNIVERSITY**  
**UNEXPENDED PLANT FUNDS SUMMARY**  
Year Ended June 30, 2015

<b>Department Name</b>	<b>Balance 07-01-14</b>	<b>Receipts</b>	<b>Transfers</b>	<b>Payments</b>	<b>Outstanding Encumbrances</b>	<b>Balance 6-30-15</b>
<b><u>University Fund 2035:</u></b>						
14 Raze CTR for Media Studies	-	-	48,456	48,456	-	-
Tomanek 3rd Floor Telecom Rewiring	-	-	4,002	4,002	-	-
15 Entrepreneurship Scholarship Hall	-	-	142,909	142,909	-	-
15 Applied Technology Building	-	-	93,151	93,151	-	-
16 New Track and Field Facility	-	-	262	262	-	-
10 Wind Energy Study	-	-	134,851	134,851	-	-
12 Ctr for Networked Lrng Building	-	-	3,532,725	3,532,725	-	-
12 Electric Improvement Project	-	-	720	720	-	-
Soccer Facility	-	-	46	46	-	-
Art and Education Building	-	-	339	339	-	-
<b>Total University Funded</b>	-	-	3,957,461	3,957,461	-	-
<b><u>Plant Fund Summary</u></b>						
<b>Infrastructure Maintenance Fund 2841:</b>						
<b>Fund Subtotal</b>	-	-	-	-	-	-
<b>Deferred Maintenance Fund 2483:</b>						
Control Account	122,303	55,800	(138,432)	-	-	39,671
15 Akers Fuel Tank Replacement	-	-	138,432	138,432	-	-
<b>Fund Subtotal</b>	122,303	55,800	-	138,432	-	39,671
<b>Total Plant Funds</b>	122,303	55,800	-	138,432	-	39,671



**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
 Year Ended June 30, 2015

Account #	Account Name	Appropriations				Encumbrances	Balance 06-30-15
		Balance 07-01-14	Receipts Transfers	Funds Available	Expenditures		
008001	PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	-	-	(3,954)
983042	15 LIVESTOCK PAVILION RF REPL	(240,000)	442,953	202,953	202,953	-	-
983052	15 CH SEWER IMPR PHASE I	(564,397)	1,074,788	510,391	510,391	-	-
983062	15 MED V ELEC IMPR PH III-S C	-	37	37	37	-	-
983082	15 SHERIDAN SHINGLE REPLACEMENT	-	45,090	45,090	45,090	-	-
983092	15 AKERS FUEL TANK REPLACEMENT	-	480,785	480,785	480,785	-	-
983102	15 FORSYTH/SHERIDAN ROOF RPRS	-	71,841	71,841	71,841	-	-
983122	15 CUNNINGHAM SEWER IMPR N ZON	-	54,594	54,594	83,688	216,581	(245,674)
983132	15 MALLOY AIR HANDLER RPLCMT	-	230,000	230,000	16,765	204,785	8,450
983182	18 CUNNINGHAM EXP JT REPAIRS	-	-	-	372	10,000	(10,372)
983152	16 CARPET REPLACEMENT	-	-	-	15,841	19,463	(35,404)
983242	16 LIFE SAFETY SYS REPAIRS	-	-	-	1,030	-	(1,030)
983262	16 LIFE SAFETY SYS REPAIRS	-	-	-	-	9,000	(9,000)
983292	16 STREET REPAIRS	-	-	-	-	70,000	(70,000)
983332	PARKING LOT REPAIR	-	415,616	415,616	313,096	102,520	-
983512	09 CAMPUS ELEVATOR REPAIRS	3,465	-	3,465	438	-	3,027
983622	09 EXTERIOR LIGHTING IMPROV	3,487	-	3,487	4	-	3,483
983892	10 CUSTER S WING RESTROOM PLMI	(17,704)	-	(17,704)	-	-	(17,704)
983902	10 INTERIOR SIGNAGE REPLACEMENT	606	-	606	261	-	345
983932	10 CAMPUS ACOUSTIC CEILING TIL	2,653	-	2,653	-	-	2,653
983972	10 CAMPUS ELEC IMPR-FUND 8001	-	1,670	-	1,670	-	-
984062	11 CAMPUS FLOOR COVERING RPLCMT	1,185	-	1,185	1,185	-	-
984152	11 CLASSROOM REPAIRS	5,650	-	5,650	400	-	5,250
984332	12 UTIL TUNNL TOP RPL-PH TO SH	128	-	128	-	-	128
984462	12 ROOF REPAIRS	17,919	750	18,669	14,668	-	4,001
984482	13 HVAC REPAIRS	1,556	5,400	6,956	5,156	1,800	-
984522	13 PICKEN HALL SHINGLE RPLCMT	31,390	-	31,390	31,390	-	-
984542	13 SHERIDAN HVAC CONDENSER	(2,065)	2,655	590	590	-	-
984562	13 RARICK ART DRWNG STUDIO	(679)	679	-	-	-	-
984582	13 TOMAEK MASONARY CLEANING	2,427	-	2,427	-	-	2,427
984592	13 STREET REPAIRS	33,000	-	33,000	19,283	13,717	-
984602	13 MED VOLTAGE ELEC IMP PH III	(3,953)	90,654	86,701	90,654	-	(3,953)
984622	14 CAMPUS SIDEWALK REPLACEMENT	6,283	-	6,283	6,283	-	-
984632	14 HVAC REPAIRS/REPLACEMENT	28,360	961	29,321	29,321	-	-
984642	14 CAMPUS ASBESTOS ABATEMENT	(699)	699	-	-	-	-
984652	14 STEAM GENERATN & DIST UPGRD	64	-	64	64	-	-
984672	14 CAMPUS CARPET REPLACEMENT	100,000	(65,000)	35,000	35,000	-	-
984682	14 LIFE SAFETY SYSTEMS R&M	7,265	-	7,265	7,265	-	-
984692	14 CAMPUS LIFE SAFETY IMPRVMNT	-	42,380	42,380	42,380	-	-
984702	14 STREET REPAIRS	70,000	-	70,000	-	70,000	-
984712	14 MEDIUM VOLT ELC IMPR-PH III	514,664	(16,031)	498,633	452,077	46,556	-
984732	14 MALLOY WEST ROOF REPLACEMENT	-	20,004	20,004	20,004	-	-
984772	14 RARICK 2ND VAV REPL-PH2	-	26,186	26,186	26,186	-	-
984822	14 AGNEW TO WIEST TUNNEL RPRS	35,000	(35,000)	-	-	-	-
984842	14 PAINT GROSS COLISEUM CONCRS	9,316	190,000	199,316	91,604	91,502	16,209
984852	14 SHERIDAN HALL CHILLER REPL	27,607	4,357	31,964	31,964	-	-
984872	15 CAMPUS SIDEWALK REPLACEMENT	-	65,691	65,691	53,207	-	12,484
984882	15 HVAC REPAIRS	-	30,000	30,000	29,829	-	171
984892	14 PAINT GROSS COLISEUM CONCRS	(163)	4,300	4,137	3,604	-	533
984902	15 STEAM GENERATION/DIST UPGRD	-	5,000	5,000	5,000	-	-
984912	15 LIFE SAFETY SYSTEMS REPAIRS	(2,814)	12,814	10,000	10,000	-	-
984922	15 STREET REPAIRS	-	70,000	70,000	-	70,000	-
984932	15 STROUP ROOF REPLACEMENT	(220,500)	424,084	203,584	199,959	3,625	-
984942	15 MCCARTNEY ROOF REPLACEMENT	(131,500)	268,316	136,816	115,313	21,503	-
984952	15 ALBERTSON SHINGLE REPLACMN'	(78,000)	137,000	59,000	53,545	950	4,505
984962	15 RARICK 1ST FLOOR VAV REPL	(95,740)	209,016	113,276	113,276	-	-
984972	15 MH/CH/GROSS TELECOM WIRE RP	(33,527)	80,000	46,473	46,473	-	-
984982	15 AKERS EC BOILER REPL STUDY	-	9,500	9,500	1,425	8,075	-
984992	15 CAMPUS EXT LIGHT IMPR PH I	(22,300)	564,584	542,284	186,296	210,260	145,728
985012	15 CH SEWER IMPR PHASE I	(2,640)	2,640	-	-	-	-
	<b>Total</b>	<b>(518,611)</b>	<b>4,989,013</b>	<b>4,450,402</b>	<b>3,467,764</b>	<b>1,170,338</b>	<b>(187,700)</b>

The Appropriations, Receipts and Transfers includes:

2,653,000 From the Board of Regents  
 1,900,397 From Prior Year Encumbrances unpaid  
 415,616 From the Parking Fund

FORT HAYS STATE UNIVERSITY  
DETAIL OF FUND BALANCES  
Year Ended June 30, 2015

Schedule V

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted General Use	Unrestricted Designated Use	Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
General Fees Fund-Tuition	1,508,178	-	-	-	-	-	-	-
Imprest Fund	-	-	-	25,000	-	-	-	-
Faculty of Distinction	-	-	15,488	-	-	-	-	-
Oil and Gas Royalties Fund	-	37,098	-	-	-	-	-	-
Parking Fees Fund	-	109,379	-	-	-	-	-	-
Restricted Fees Fund	-	18,846,526	2,675,378	-	-	-	-	-
Institutional Overhead Fund	-	76,363	-	-	-	-	-	-
Economic Opportunity Act-Federal	-	-	8,525	-	-	-	-	-
Health Fees Fund	-	529,114	-	-	-	-	-	-
Student Union Fees Fund	-	2,604,396	-	-	-	-	-	-
Housing System Revenue Fund	-	(1,547,882)	-	-	-	-	-	-
Pledged Housing Suspense Fund	-	5,475,120	-	-	-	-	-	-
National Direct Student Loan Fund	-	-	-	844,182	-	-	-	-
Kansas Career Workstudy Fund	-	-	9,309	-	-	-	-	-
Federal Grants Fund	-	-	(207,013)	-	-	-	-	-
Federal Stimulus Fund-ARRA	-	-	-	-	-	-	-	-
Major Repairs Fund	-	-	-	-	-	(181,385)	-	-
Infrastructure Maintenance Fund	-	-	-	-	-	-	-	-
Deferred Maintenance Fund	-	-	-	-	39,670	-	-	-
Investment in Plant	-	-	-	-	-	-	-	179,069,941
Lewis Field Renovation	-	-	-	-	-	-	-	-
Project Fund and T-Bills	-	-	-	-	-	-	115,000	-
Revenue Fund	-	-	-	-	-	-	353,950	-
Principal and Interest	-	-	-	-	-	-	12	-
Housing System Renovation & Refund	-	-	-	-	-	-	-	-
Project Fund and T-Bills	-	-	-	-	-	-	-	-
Principal and Interest	-	-	-	-	-	-	-	-
Memorial Union Renovation Project	-	-	-	-	-	-	-	-
Project Fund and T-Bills	-	-	-	-	-	-	596,876	-
Principal and Interest	-	-	-	-	-	-	1,988	-
Revenue Fund	-	-	-	-	-	-	-	-
Capital Interest	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-
Service Clearing Fund	-	-	-	356,371	-	-	-	-
Nine Month Payroll Clearing Fund	-	-	-	3,138,981	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>1,508,178</b>	<b>26,130,113</b>	<b>2,501,687</b>	<b>4,364,534</b>	<b>39,670</b>	<b>(181,385)</b>	<b>1,067,827</b>	<b>179,069,941</b>

**FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2015**

Schedule VI

Account Number	Account Name	Balance 07-01-14	Receipts	Transfers	Expen- ditures	Non Expense Items	Balance 06-30-15
110292	ECONOMICS-SPECIAL PROJECTS	29,106	13,650	-	14,414	-	28,342
110332	EVERYBODYS BUSINESS LLC	451	55,277	2,441	57,223	-	946
110362	INFOMATICS-DOD-INFO-ASSUR GRNT	(30,126)	30,126	-	-	-	-
110492	HOISINGTON ENDOWED PROF-STATE	296	10,417	-	5,116	-	5,597
110812	LUSK FAMILY ENDOWED PROF-STATE	473	5,905	6,195	6,000	-	6,572
112102	CCL-CNTR FOR CIVIC LEADRSHPU	-	3,494	-	2,230	-	1,264
112182*	OMER VOSS ENDOWED PROF.	1,057	-	487	-	-	1,544
112102	CCL-CNTR FOR CIVIC LEADRSHPU	2,074	-	-	-	-	2,074
116122	GOSS ENDOWED PROFESSOR-STATE	592	29,932	-	29,496	-	1,028
116282	GIS-ERGO OPERATION ACCOUNT	4,268	-	-	-	-	4,268
116332	GO GLOBAL LLC	901	9,592	21,656	33,601	-	(1,452)
116362	MEXICO TRIP-SCHUHL	798	-	(798)	-	-	-
116462	MATH RELAYS	1,673	3,625	-	3,234	-	2,063
116522	MUSIC-HIGH PLAINS CHLDN CMP	420	-	-	85	-	335
116682	FAMILY DEVELOPMENT SERVICES	5,035	360	-	-	-	5,395
116932	SOCIOLOGY-CE GRANT WRITING	38,643	1,601	7,290	8,081	-	39,453
116942	JOURNALISM-KSPA SALES&SERVICE	10	-	-	-	-	10
116972	GEOSCI-KGA PROGRAM GRANT	7,648	9,000	-	11,075	-	5,573
117042	SPEC ED CONT IMPRV GRT	(2,287)	-	119,227	121,432	-	(4,492)
117052	SMEI-ROBOTICS FOR MDL SCHL TCH	-	-	7,580	7,580	-	-
117062	SPEC ED SP ACCT	-	-	-	1,750	-	(1,750)
117072	SMEI-TRAIN OPP INTEGRATED MATH	-	-	-	1,177	-	(1,177)
117082*	TEACH ED-TRANS TO TEACH-KNOTTT	13,138	-	-	3,099	-	10,039
117092*	TEACH ED-T2T GRANT	12,373	-	-	11,373	-	1,000
117562	TEACHER ED YOUNG READERS	3,594	10,320	4,500	2,654	-	15,760
117572*	ANSCHUTZ ENDOWD PROF-STATE	494	-	292	38	-	748
117602	SPEC ED CONT IMPRVMT GRANT	(117)	117	-	-	-	-
117882*	TECH STUDIES-RPOS GRANT	(148)	148	2,393	2,393	-	-
117892*	TEACH ED-MNET PROJECT	(14,524)	49,805	(1,412)	44,010	-	(10,141)
117922*	SMEI NOYCE GRANT	(13,818)	225,956	(21,517)	199,998	-	(9,376)
117932	TEACH ED TECHNOLOGY FEE - TK20	30,942	124,600	-	117,500	-	38,042
117952	KS PERFORMANCE TEACHING PORTFO	-	22,740	-	14,400	-	8,340
118072	NURSING-REGENT INITIATIVE-SCHLRS	21,393	-	-	12,507	-	8,886
118132	THOMSON-BIOLOGICAL SCIENCE	638	-	9,000	5,415	-	4,223
118142	THOMSON-COMM DISORDERS	7,459	1,351	9,000	7,472	-	10,338
118162	HERNDON CLINIC	22,298	107,255	-	85,391	-	44,162
118172	THOMSON-ALLIED HEALTH	15,564	-	9,000	5,783	-	18,781
118202	EXERCISE PHYSIOLOGY LAB	1,206	2,415	-	876	-	2,745
118232	THOMSON-HLTH/LIFE	6,891	-	3,000	5,319	-	4,571
118292	BIOSCI-LEAF BUG	125	60	-	38	-	147
118312*	AG-USDA PRECISION AG GRANT	-	15,592	(4,612)	10,980	-	-
118322	NURSING-HANSEN FNP LOANS	-	31,299	-	31,299	-	-
118352	BIO SCIENCE-NEOSHO RIVER	86	-	-	86	-	-
118392	FLEHARTY RESEARCH ASST-ENDOW	(182)	7,256	-	7,074	-	-
118542	PHYSL THRPY CLIN-NWKAAA GRNT	(3,570)	19,270	-	13,059	-	2,641
118562	NURSING-NIGHTINGALE GRANT	3,886	2,426	-	1,827	-	4,486
118642	ALLIED HEALTH-DM SONOGRAPHY	4,319	3,712	-	1,445	-	6,586
118672	COMM DISORDERS CRS MATERIALS	10,078	5,095	8,000	13,169	-	10,004
118752	AG-KFB WATER AWARENESS PROJ GR	-	-	-	300	-	(300)
118792	GRADUATE ASSISTANT RPMNT-HMC	(202)	-	-	-	-	(202)
118802	CHOATE GRAD RSRCH FELLOW-ENDOW	-	3,537	-	3,537	-	-
118812	AG-KS KFB HUNGER PROJECT	-	300	-	300	-	-
118822	AG-KS CAMPUS COMPACT ENG FAC.	1,963	-	-	1,048	-	915
119092	VC-AMERICAN COUNCIL ON EDUC	-	13,000	-	3,025	-	9,975
223602	STERNBERG FISHERIES GRANT	52,879	54,700	-	75,484	-	32,095
226012*	GEOSCI-KDOT LIBS PROJECT	(147,468)	-	400,088	314,460	-	(61,840)
226052*	GEOSCI-SUPERDARN RADAR GRANT	(3,179)	7,105	(1,308)	3,885	-	(1,267)
226062*	GEOSCI-NASA MIZOPEX GRANT	(417)	9,190	(876)	8,501	-	(604)
226562*	KS SPACE CONSORTIUM-CHU	-	-	20,409	20,409	-	-
228002	BIOSCI-PRONGHORN SURVEY	(3,336)	4,467	-	1,132	-	-
228012	BIOSCI-IA FLYING SQUIRREL GRNT	3	-	-	597	-	(594)
228342	BIOL-WESTERN KANSAS RAPTOR GNT	1,779	-	-	652	-	1,127
228382*	AH-KINBRE-MADDEN FSA	9,570	-	-	-	-	9,570
228512	BIOSCI-WHITE PERCH DIET GRANT	(10,695)	40,824	(1,405)	28,724	-	-
228672	BIOSCI-HERP SURVEYS SW KS GRNT	(20,776)	28,565	(464)	7,325	-	-
228682	BIOSCI-RECOV PLAN LONGNOSE SNAKE	(2,895)	-	-	-	-	(2,895)

**FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2015**

Schedule VI

Account Number	Account Name	Balance 07-01-14	Receipts	Transfers	Expenses	Non Expense Items	Balance 06-30-15
228902*	BIOSCI-EPA FELLOWSHIP-CAUDLE	399	-	-	399	-	-
228922	BIOSCI-TNC CHEYENNE BOTTOMS	(1,819)	1,819	-	-	-	-
228A02	AH-14 KINBRE GRANT	(40,329)	40,329	-	-	-	-
228B62	AH-15 KINBRE CORE EQUIP AWRD	(12,204)	12,204	-	-	-	-
228B72	AH-15 KINBRE STAR AWARD-VIDES	-	6,107	(1,500)	5,500	-	(893)
228B82	AH-15 KINBRE SUMMER-LEIKER	-	4,389	(1,200)	4,000	-	(811)
228B92	AH-15 KINBRE SUMMER-MARTIN	-	4,522	(1,200)	4,000	-	(678)
228C02	AH-15 KINBRE SUMMER-NASH	-	3,852	(1,200)	4,000	-	(1,348)
228C12	AH-15 KINBRE GRANT	-	31,990	(62,757)	10,967	-	(41,734)
228C52	AH-15 KINBRE-FAY	-	-	3,697	3,697	-	-
228C72	AH-15 KINBRE-GILLOCK	-	-	3,011	3,011	-	-
228C92	AH-15 KINBRE-KOBAYASHI	-	-	12,271	12,271	-	-
228D02	AH-15 KINBRE-MARICLE	-	-	5,222	5,222	-	-
228D32	AH-15 KINBRE-WIESE	-	-	9,111	9,111	-	-
228D42	AH-15 KINBRE-CAMPUS COORDINATR	-	11,390	(2,900)	9,667	-	(1,177)
228D52	AH-15 KINBRE SUMMER-BALL	-	4,333	(1,200)	4,000	-	(867)
228D62	AH-15 KINBRE EQUIP CARRYOVER	-	-	27,240	27,240	-	-
228E12	AH-16 KINBRE STAR AWARD-MARTIN	-	-	-	117	-	(117)
228E32	AH-16 KINBRE GRANT	-	-	-	138	-	(138)
various*	SBDC ACCOUNTS SUMMARY-3141	(19,061)	1,081,831	97,672	70,244	-	1,080,198
various	SBDC ACCOUNTS SUMMARY-2510	57,500	33,500	68,673	123,816	-	35,857
various	KSBDC-ACCOUNT SUMMARY-2510	969,431	749,078	(498,845)	501,723	-	717,941
various*	KSBDC-ACCOUNT SUMMARY-3141	(51,555)	-	(334,513)	761,790	-	(1,147,857)
322472*	KSBDC-KANSAS ARTS FUNDS	(17)	-	-	-	-	(17)
322522	ENERGYNET GRANT	125,218	58,527	(20,826)	134,250	-	28,669
322612	NETWORK KANSAS FY06	50,752	347,930	779,000	781,767	-	395,914
322632	NETWORK KANSAS SPECIAL PROJECT	862,345	-	(780,000)	34,970	-	47,376
328022	KYSP TRAINING GRANT	(61)	-	-	(61)	-	-
328232	KYSP EXEMPLAR PROGRAM GRANT	14,813	-	(2,414)	9,134	-	3,264
328012*	SENIOR COMPANION PROGRAM	(56,200)	516,435	-	460,235	-	-
328042	FGP/SCP DONATIONS	11,576	-	(5,168)	-	-	6,408
328062	SENIOR COMPANION EXCESS	-	-	4,135	755	-	3,380
328072	FOSTER GRANDPARENT EXCESS	-	-	1,033	266	-	767
328082	FGP/SCP MIDWEST ENERGY GRANT	35	1,000	-	292	-	743
328092	SCP CLIENT RELATED TRAVEL GRNT	(118)	1,875	5,259	3,794	-	3,222
328212	SCP GRANT-INFO REFERRAL	175,092	73,945	(3,600)	39,628	-	205,810
328222	FOSTER GRNDPRNT GRANT-MATCH	143,577	28,121	-	10,446	-	161,252
328232*	FOSTER GRANDPARENT PROGRAM	(12,137)	181,288	-	169,151	-	-
328262	SCP-NWKAAS	33,426	6,036	-	3,396	-	36,066
328302	NURSING-HMC FNP	42	-	-	42	-	-
328322	FISH ID-EBERLE	5,910	2,823	-	2,770	-	5,962
328352	BIOL-14 NATURE CONSRVNCY INTRN	(1,143)	4,503	(531)	2,829	-	-
328362	BIOL-15 NATURE CONSRVNCY INTRN	-	-	-	762	-	(762)
350102	ADP-KOCH SPEAKER SERIES GRANT	3,770	-	-	-	-	3,770
352002	ACADEMIC LDRSHP JRNL-STD RSRCH	-	913	-	-	-	913
356362	PSYCH-KYSP-SUICIDE ASSESS/MGMT	-	19,538	-	11,374	-	8,164
357032	TEACH ED-INCLUSIONARY CHLDCARE	951	-	-	947	-	4
357052	TEACH ED-GOOGLE ED TRNG PSHIPS	-	8,980	2,272	899	-	10,353
357352	TEACH ED-MLK DAY OF SERVICE	-	-	601	601	-	-
357372	TEACH ED-HEALTY READNG FR KIDS	-	15,397	-	-	-	15,397
various	STERNBERG-ADMINISTRATION	(75,689)	179,037	-	188,931	-	(85,582)
43T082	CTELT-VIDEO PRODUCTION SERVICE	4,344	5,269	-	7,354	-	2,260
525912	TIGER TOTS-CHILD CARE AWAR GNT	4,903	-	-	4,000	-	904
525972*	TIGER TOTS-FEDERAL AID	0	-	5,513	10,028	-	(4,514)
526002	POLITICAL SCI-KHF HLTHY LVG GR	66,226	-	-	20,803	-	45,423
528022	HHP-NSSF GRANT-SHOOTING CLUB	818	-	-	818	-	-
528042	WELLNESS CENTER-PRIVILEGE FEES	29,336	-	-	-	-	29,336
535092	VETERANS ADMINISTRATION	25,561	19,602	-	18,279	-	26,884
535132	DUI EVALS/ALCOHOL ED PROG	28,915	9,765	(10,000)	13,534	-	13,147
543022	ADMIN ALLOWANCE-LOANS-GRANTS-RU	264,773	19,330	107,684	153,344	-	238,442
543022	ADMIN ALLOWANCE-LOANS-GRANTS-WS	4,048	-	-	-	-	4,048
543032	STAFFORD INTEREST	9,001	386	-	-	-	9,386
563322	ATHLETIC-BOOKSTORE SCHOLARSHIP	7,000	-	(7,000)	-	-	-

FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2015

Schedule VI

Account Number	Account Name	Balance 07-01-14	Receipts	Transfers	Expen- ditures	Non Expense Items	Balance 06-30-15
621002	LICENSING REVENUE	8,347	1,600	-	1,783	-	8,163
674002	ENDOWMENT-CLEARING	(46)	145	2,500	2,598	-	1
703192	BYRNE MEMORIAL GRANT	421	-	-	-	-	421
704192	UTILITIES-CAPITAL CREDITS	69,710	96,725	-	57,883	-	108,552
814132	COMMUNITY SCHOLARSHIPS FY13	4,061	(2,121)	-	1,940	-	-
814142	COMMUNITY SCHOLARSHIPS FY14	20,846	133,435	-	149,292	-	4,989
814152	COMMUNITY SCHOLARSHIPS FY15	30,699	3,498,075	-	3,481,252	-	47,522
814162	COMMUNITY SCHOLARSHIPS FY16	-	89,377	-	-	-	89,377
814342	KS NATIONAL GUARD TA	-	24,374	-	-	24,374	-
814362	UNIVERSITY SCHOLARSHIP FUND	-	45,483	-	45,483	-	-
815012*	YOUTH EDUCATION SERVICES	28	-	5,353	3,667	-	1,714
815022	KS SCHOLARSHIPS	-	28,395	-	-	26,253	2,142
815042	KS NURSING SCHOLARSHIPS	-	7,000	-	-	7,000	-
815052	KS SLAIN PUBLIC SFTY OFCR WVR	-	1,817	-	-	1,817	-
815062	KS SUPPLEMENTAL GRANT	1,816	703,505	-	-	701,106	4,215
815092	FAM OF DECEASED MILITRY WAIVER	(1,092)	5,568	-	4,476	-	-
814302*	COLLEGE WORK STUDY	7,112	476,806	(31,042)	448,400	-	4,477
815122*	KANSAS CAREER WORKSTUDY	-	-	46,328	46,328	-	-
815132*	KCWS-ADMIN COSTS	5,738	-	1,857	-	-	7,595
815142	EDUC OPPORTUNITY FEES	37,720	48,467	(17,106)	3,500	-	65,581
815152	KANSAS TEACHER SCHOLARSHIPS	-	109,752	-	109,752	-	-
815162	KS MINORITY SCHOLARSHIPS	-	15,725	-	-	15,725	-
815192	KANSAS CAREER TECHNICAL GRANT	-	2,000	-	2,000	-	-
815242	KS TEACHER ED SCHOLARSHIP PRGM	750	-	-	-	-	750
815542	EOF-AGRICULTURE	232	-	(232)	-	-	-
815592	EOF-SCIENCE/MATH ED INSTITUTE	21	-	(21)	-	-	-
815602	EOF-CENTER FOR STUDENT INVOLVE	679	-	6,321	5,663	-	1,337
815622	EOF-FYE PEER LEADERS	-	-	2,000	1,213	-	787
815762	EOF-DIVERSITY MENTOR ASST-ADMI	914	-	10,174	6,167	-	4,921
815882	EOF-FIRST YEAR EXPERIENCE ASSIST.	1,822	-	5,108	4,045	-	2,885
815952	EOF-AACE	-	-	1,238	1,236	-	2
815992	EOF BEACH SCHMIDT PAC/MU	1,584	-	(1,584)	-	-	-
834232*	EDUC OPPOR GRANTS-SEOG	-	215,000	(16,434)	198,566	-	-
834262*	TEACH GRANT-FEDERAL	-	202,369	-	202,369	-	-
834042*	FEDERAL PELL GRANT FY14	-	30,411	-	30,411	-	-
834052	FEDERAL PELL GRANT FY15	-	14,164,766	-	14,164,766	-	-
913682	PUBLIC SAFETY AND AWARENESS	58,451	41,693	(43,367)	-	-	56,777
<b>Total</b>		<b>2,937,624</b>	<b>24,390,497</b>	<b>(33,201)</b>	<b>23,988,118</b>	<b>776,275</b>	<b>2,530,525</b>

\* Not in Restricted Fees Fund.



**FORT HAYS STATE UNIVERSITY**  
**Statement of Outstanding Obligations**  
**June 30, 2015**

**Schedule VII**

<b>Description</b>	<b>Date Of Issue</b>	<b>Years to Maturity</b>	<b>Amount Of Original Issue</b>	<b>Retired Principal as of 6-30-2015</b>	<b>Outstanding Principal as of 6-30-2015</b>	<b>Interest Outstanding as of 6-30-2015</b>	<b>Total Outstanding</b>
<b>Revenue Bonds Payable</b>							
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000.00	785,000.00	365,000.00	34,835.00	399,835.00
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000.00	2,025,000.00	5,180,000.00	1,323,481.25	6,503,481.25
KDFA Memorial Union Renovation Project Series 2005G-2	11-15-2005	20	585,000.00	585,000.00	-	-	-
<b>Total Revenue Bonds Payable</b>			8,940,000.00	3,395,000.00	5,545,000.00	1,358,316.25	6,903,316.25
<b>Capital Leases Payable</b>							
Energy Performance Contract	04-01-2004	16.5	4,887,055.87	2,380,310.99	2,506,744.88	381,566.71	2,888,311.59
Xerox Equipment	11-22-2013	3	115,959.00	76,940.02	39,018.98	368.96	39,387.94
<b>Total Capital Leases Payable</b>			5,003,014.87	2,457,251.01	2,545,763.86	381,935.67	2,927,699.53
<b>Total Outstanding Obligations</b>			13,943,014.87	5,852,251.01	8,090,763.86	1,740,251.92	9,831,015.78

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2015**

**Schedule VIIIa**

A. The KDFA Series 2003D-2, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-2 (Kansas Board of Regents- Fort Hays State University Lewis Field Stadium Refunding and Renovation Project).
- (2) Date: May 1, 2003
- (3) Principal Amount: \$1,150,000.
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2004	\$55,000	2.00%
	April 1, 2005	\$60,000	2.00%
	April 1, 2006	\$60,000	2.00%
	April 1, 2007	\$60,000	2.20%
	April 1, 2008	\$60,000	2.50%
	April 1, 2009	\$65,000	2.80%
	April 1, 2010	\$65,000	3.125%
	April 1, 2011	\$70,000	3.40%
	April 1, 2012	\$70,000	3.50%
	April 1, 2013	\$70,000	3.625%
	April 1, 2014	\$75,000	3.75%
	April 1, 2015	\$75,000	3.875%
	April 1, 2016	\$80,000	4.00%
	April 1, 2017	\$85,000	4.05%
	April 1, 2018	\$200,000	4.125%

Interest on the bonds at the rates aforesaid shall be payable on the interest payment dates to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: Series 2003D-2 Bonds maturing in the years 2004 to 2011, inclusive, shall become due without option of prior payment. At the option of the Authority and upon instructions from the Board, Series 2003D-2 Bonds maturing in the years 2012 and thereafter, may be called for redemption and payment prior to maturity on April 1, 2011, or thereafter in whole or in part (selection of Series 2003D-2 Bonds to be designated by the authority in such equitable manner as it may determine) at any time, at the redemption price of 100% of the principal amount thereof plus accrued interest to the redemption date.

B. The KDFA Series 2005G, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2005G (Kansas Board of Regents- Fort Hays State University Memorial Union Project).
- (2) Date: November 15, 2005
- (3) Principal Amount: \$7,790,000.
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated November 15, 2005, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	October 1, 2007	\$285,000	4.50%
	October 1, 2008	\$300,000	4.60%
	October 1, 2009	\$310,000	3.30%
	October 1, 2010	\$320,000	3.30%
	October 1, 2011	\$330,000	3.45%
	October 1, 2012	\$340,000	3.70%
	October 1, 2013	\$355,000	3.70%
	October 1, 2014	\$370,000	3.80%
	October 1, 2015	\$380,000	3.90%
	October 1, 2016	\$395,000	4.00%
	October 1, 2017	\$415,000	4.10%
	October 1, 2018	\$430,000	4.15%
	October 1, 2019	\$450,000	4.20%
	October 1, 2020	\$465,000	4.25%
	October 1, 2021	\$485,000	4.25%
	October 1, 2022	\$505,000	4.30%
	October 1, 2023	\$530,000	4.40%
	October 1, 2024	\$550,000	4.40%
	October 1, 2025	\$575,000	4.45%

Interest on the bonds at the rates aforesaid (computed on the basis of a 360-day year of twelve 30-day months) from the most recent interest payment date to which interest has been paid or duly provided for, shall be payable on the interest payment dates, to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: At the option of the Authority and upon instructions from the Board, Series 2005G Bonds maturing in the years 2016 and thereafter may be called for redemption and payment prior to maturity on October 1, 2016, or thereafter in whole at any time or in part on any interest Payment Date, at the redemption price equal to 100% of the principal amount, plus accrued interest thereon to the date of redemption. Bonds shall be redeemed only in the principal amount of \$5,000 or integral multiples thereof. If less than all of the Outstanding Bonds are to be redeemed and paid prior to maturity, the principal amounts and maturities or portions thereof, to be redeemed, shall be determined by the Authority. The paying agent shall thereafter select the Bonds to be redeemed in such manner as it shall determine.

**FORT HAYS STATE UNIVERSITY**  
**Summary of Bond Indebtedness**  
**Current Payment Schedule as of June 30, 2015**

Schedule VIIb

Year	-----Memorial Union Renovation -----		
Ended			Annual
06-30-	Principal	Interest	Debt Service

Date of Issue: November 15, 2005 Series 2005G

2016	380,000.00	212,167.50	592,167.50
2017	395,000.00	196,857.50	591,857.50
2018	415,000.00	180,450.00	595,450.00
2019	430,000.00	163,020.00	593,020.00
2020	450,000.00	144,647.50	594,647.50
2021	465,000.00	125,316.25	590,316.25
2022	485,000.00	105,128.75	590,128.75
2023	505,000.00	83,965.00	588,965.00
2024	530,000.00	61,447.50	591,447.50
2025	550,000.00	37,687.50	587,687.50
2026	575,000.00	12,793.75	587,793.75
	<u>5,180,000.00</u>	<u>1,323,481.25</u>	<u>6,503,481.25</u>

Year	-----Lewis Field Renovation-----		
Ended			Annual
06-30-	Principal	Interest	Debt Service

Date of Issue: May 1, 2003, Series 2003D-2

2016	80,000	14,893	94,893
2017	85,000	11,693	96,693
2018	200,000	8,250	208,250
	<u>365,000</u>	<u>34,835</u>	<u>399,835</u>

**Fort Hays State University**  
**Kansas Development Finance Authority Bond Activity**  
**Changes in fund balance for the year ending 6-30-2015**

Schedule VIII

**Memorial Union Renovation Revenue Bonds, Series 2005 G-1**

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
Balance 7-1-14	-	159	-	-	596,608	596,767
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	820	-	-	-	820
Discount on T-Bill Purchase	-	-	-	-	-	-
PMIB Interest on Investments	-	-	-	-	-	-
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
Total Income	-	820	-	-	-	820
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	226,608	-	-	-	226,608
Debt Principal	-	370,000	-	-	-	370,000
Total Expenditures	-	596,608	-	-	-	596,608
Transfers from 943322	-	-	-	-	-	-
Transfer from Revenue Fund 5102	-	595,896	-	-	-	595,896
Transfers to P & I	-	-	-	-	-	-
Total Transfers	-	595,896	-	-	-	595,896
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-15	-	268	-	-	596,608	596,876

\*Series 2005G-1 Memorial Union Renovation Revenue Bonds were acquired November 2005

**Memorial Union Renovation Revenue Bonds, Series 2005 G-2**

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
Balance 7-1-14	-	1,985	-	-	-	1,985
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	3	-	-	-	3
Discount on T-Bill Purchase**	-	-	-	-	-	-
PMIB Interest on Investments	-	-	-	-	-	-
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
Total Income	-	3	-	-	-	3
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	-	-	-	-	-
Debt Principal	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfer to 943322	-	-	-	-	-	-
Transfers to P & I	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-15	-	1,988	-	-	-	1,988

\*Series 2005G-2 Memorial Union Renovation Revenue Bonds were acquired November 2005.



Fort Hays State University  
Kansas Development Finance Authority Bond Activity  
Changes in fund balance for the year ending 6-30-2015

Schedule VIII

**Lewis Field Stadium Refunding and Renovation Revenue Bonds, Series 2003 D-2**

	<b>5813-5230 Surplus</b>	<b>5150-5180 Revenue</b>	<b>Total Lewis Field Revenue Fund</b>	<b>5012-5252 Princ. &amp; Int.</b>	<b>5012-5254 Bond Revenue</b>	<b>Total Bond Fund</b>
<b>Balance 7-1-14</b>	-	318,340	318,340	11	-	11
<b>Income:</b>						
Student Fees	-	126,472	126,472	-	-	-
Accrued Interest	-	503	503	2	-	2
T-Bill Interest	-	-	-	4,599	-	4,599
Gain on Investment	-	-	-	-	-	-
<b>Total Income</b>	-	126,975	126,975	4,601	-	4,601
<b>Expenditures:</b>						
Project Expenses	-	3,165	3,165	-	-	-
Interest on Debt	-	13,201	13,201	17,800	-	17,800
Debt Principal	-	75,000	75,000	75,000	-	75,000
<b>Total Expenditures</b>	-	91,365	91,365	92,800	-	92,800
<b>Transfers:</b>						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	-	-	88,201	-	88,201
<b>Total Transfer</b>	-	-	-	88,201	-	88,201
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-15</b>	-	353,950	353,950	12	-	12

\*Series 2003D-2 Lewis Field Stadium Refunding and Renovation Revenue Bonds were acquired May 2003.

\*\*115,000 invested in a T-Bill held by the State Treasurer in reserve.

**FORT HAYS STATE UNIVERSITY**  
**LAND VALUES**  
**Year Ended June 30, 2015**

**Schedule IX**

<b>Legal Description</b>	<b>Date of Acquisition</b>	<b>Acreage</b>	<b>Value</b>
Sec. 1, T14, R19, Ellis Co.	1901	632.0	12,800
Sec. 6, T14S, R18W, Ellis Co.	1901	601.4	19,200
Sec. 31, T13S, R18W, Ellis Co.	1901	487.2	23,000
Sec. 36, T13S, R19W, Ellis Co.	1901	640.0	12,800
NW1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	51.4	5,010
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	170.2	10,960
E1/2 Sec. 7, T13S, R18W, Ellis Co.	1901	316.6	9,600
NE1/4 Sec. 18, T14S, R18W, Ellis Co.	1901	149.6	6,200
W1/2 Sec. 8, T14S, R18W, Ellis Co.	1901	320.0	12,800
NW1/4 Sec. 17, T14S, R18W, Ellis Co.	1901	160.0	4,740
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	111.8	6,820
NE1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	175.0	15,600
S1/2 of NW1/4 Sec. 32, T14S, R18W, Ellis	1901	47.0	1,880
Lot 5	1991	0.0	6,100
Lot 6	1991	0.0	13,070
Lot 5 and 6--Sec. 27, T13, R18, Ellis Co.	1991	23.0	20,950
Metro Village	1991	0.5	23,910
Part of Sec. 18, T13, R18	1993	80.0	32,000
Part of Sec. 29, T13, R18	1993	26.0	16,400
Part of Sec. 16, T13, R19	1996	50.9	20,360
<b>TOTALS</b>		<b>4042.6</b>	<b>274,200</b>

**FORT HAYS STATE UNIVERSITY  
BUILDING VALUES  
Year Ended June 30, 2015**

<b>Building</b>	<b>Date of Acquisition</b>	<b>Value</b>
Picken Hall	1904	8,092,573
Martin Allen Hall	1905	1,426,201
Sheridan Hall	1916	9,225,992
Custer Hall	1922	2,593,110
Memorial Union	1923	10,583,253
McCartney Hall	1926	3,214,749
Albertson Hall	1928	9,763,001
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	1,195,338
Davis Hall	1952	1,480,254
President's Residence	1954	147,062
Witt Building	1960	655,021
Wiest Hall	1961	3,356,523
Wiest Hall Replacement	2014	1,490,708
Wooster Place	1961	3,472,662
McMindes Hall	1963	9,832,938
Malloy Hall	1965	1,839,406
Forsyth Library	1966	1,907,131
Power Plant-Akers Energy Center	1967	1,036,242
R.U. Brooks Service Building	1968	476,647
Cunningham Hall & Gross Memorial Coliseum	1974	11,427,669
Rarick Hall	1979	8,050,832
Stroup Hall	1980	2,061,558
Heather Hall	1981	378,058
Sternberg Museum	1991	3,578,151
Utility Building Lot 5	1991	8,753
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,312,089
Kansas Wetlands Education Center	2008	3,542,093
Soccer Facility	2009	2,618,920
Energy Performance Contract	2005	1,232,784
Stadium Place	2007	3,969,158
Switchgear Building	2012	760,586
Agnew Hall	2013	201,550
Indoor Practice Facility	2013	4,262,595
Hammond Hall	2015	9,021,913
Scholarship Hall	2015	142,710
Total Value of Buildings		<u>136,098,847</u>

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2015**

ORGANIZATION	BALANCE 07-01-14	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-15
AGNEW HALL COUNCIL	2,595	3,907	2,568	3,933
ALPHA KAPPA PSI	5,177	17,705	20,847	2,036
ALPHA LAMBDA DELTA	754	80	26	809
ECONOMICS CLUB	1,685	1,823	1,911	1,596
ALPHA PSI OMEGA	166	-	-	166
ASTRONOMY CLUB	722	-	-	722
BLACK STUDENT UNION	7	313	88	231
CHRISTIAN CHALLENGE	(508)	-	-	(508)
NATIONAL RESIDENCE HALL HONORARY	1,282	2,554	2,091	1,745
UNION FOR HMNS, ANMLS & ENVIRONMENT	34	-	-	34
CHEMISTRY CLUB	7,751	12,531	9,244	11,038
COMMUNICATIONS CLUB	1,672	-	-	1,672
YOUNG DEMOCRATS	151	-	-	151
CHINESE STUDENTS ASSN.	913	519	410	1,021
COLLEGIATE REPUBLICANS	75	-	-	75
CREATIVE ARTS SOCIETY	1,778	6,266	3,734	4,310
CUSTER HALL COUNCIL	919	2,616	3,241	294
DAWN CARE	198	-	-	198
DELTA TAU ALPHA	8,727	4,366	1,702	11,392
ADVANCE TECHNOLOGY STUDENT ORG	2,243	446	2,075	614
EPSILON PI TAU	1,471	-	-	1,471
FINANCIAL MNGMNT. ASSOC.	3,142	3,961	2,885	4,219
FORT HAYS RODEO CLUB	(6,855)	24,658	21,889	(4,086)
FHANS CLUB	3,132	1,998	1,704	3,427
LEADERSHIP STUDIES ASSN	938	237	722	453
HALO	174	2,053	1,732	494
KARA- KANSAS ASSN RES ASST	2,655	-	-	2,655
HISTORY CLUB	33	(33)	-	-
TECA	3,636	2,899	4,409	1,926
RESIDENCE HALL ASSOCIATION	27,534	18,097	17,119	28,512
INTER-FRATERNITY COUNCIL	2,624	5,795	4,949	3,470
BLOCK & BRIDLE	989	2,700	2,386	1,302
KAPPA MU EPSILON	417	160	220	357
POLITICAL SCIENCE CLUB	85	-	77	9
MARKETING/MANAGEMENT CLUB	1,194	610	811	993
MCMINDES HALL COUNCIL	8,525	8,992	5,987	11,530
NON-TRADITIONAL STUDENTS	1,418	-	-	1,418
AGRIBUSINESS CLUB	4,237	1,330	390	5,177
BAND ACTIVITIES	437	3,864	3,751	550
PANHELLANIC COUNCIL	1,480	4,796	3,931	2,344
INTERNATIONAL STUDENT EXCHANGE	4,095	24,373	22,270	6,198
INTERNATIONAL STUDENT UNION	1,812	803	922	1,693
PHI ALPHA THETA	2,126	1,116	2,394	847
PHI ETA SIGMA	589	-	-	589
PHI KAPPA PHI	5,201	385	733	4,853
PI OMEGA PI	192	-	-	192
FHSU MATH CLUB	327	145	221	252
PI SIGMA ALPHA	525	477	477	525
FHSU SOCIAL WORK CLUB	1,447	709	652	1,503
NATIONAL STUDENTS' SPEECH & HEARING ASSN	4,918	3,111	3,990	4,039
SIGMA PI SIGMA	42	-	-	42
RADIOLOGY-SENIOR ARTS	298	2,412	1,600	1,110
SOCIOLOGY CLUB	40	-	-	40
DELTA TAU OMEGA	3,113	7,645	8,042	2,716
SPURS	1,186	183	304	1,065

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2015

ORGANIZATION	BALANCE 07-01-14	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-15
STERNBERG GEOSCIENCE CLUB	2,163	588	437	2,314
STUDENT EDUCATION ASSOCIATION	576	270	228	619
10% CLUB	477	375	757	95
STUDENT ACCOUNTING ORG.	2,454	236	11	2,679
NBS/AERHO	661	-	-	661
PRE-LAW SOCIETY	86	-	-	86
WIEST HALL COUNCIL	5,872	6,939	7,695	5,116
MORTAR BOARD	1,815	4,284	4,526	1,573
FOREIGN STUDENT AFFAIRS	2,868	-	9	2,860
STUDENTS FOR LIFE	686	3,644	2,586	1,745
SIGMA ALPHA EPSILON	200	-	-	200
PRE-DENTAL CLUB	895	119	883	131
SIGMA PHI EPSILON	207	13,263	12,486	984
INSURANCE CLEARING FUND	359	12,179	12,496	42
TAU SIGMA	248	210	94	365
INVESTMENT INCOME	98,238	1,532	3,215	96,555
VENDING CLEARING	7,454	-	-	7,454
SOCIETY OF PHYSICS STUDENTS	1,365	975	1,173	1,167
AMER SOCIETY OF INTERIOR DESIGNERS	326	1,353	1,692	(13)
TIGER WISHMAKERS	-	78	-	78
THE NATL SOC OF LDERSHP & SUCC	-	200	153	47
STUDENTS FOR CONCEALED CARRY	177	-	77	99
GLOBAL JUSTICE LIVING LEARNING COMMONS	513	1,586	168	1,931
JIUJITSU CLUB	75	-	-	75
SCEC	221	-	-	221
CMENC	3,306	3,888	4,747	2,447
CERAMICA-CLAY CLUB (C3)	1,265	6,260	5,691	1,834
SOCIETY OF RESOURCE MANAGEMENT	161	1,771	1,558	373
STUDENTS FOR SUSTAINABLE EARTH	54	-	-	54
ETA SIGMA DELTA	150	345	-	495
TURKISH STUDENT ORGANIZATION	-	292	130	162
TIGER WILD	1,441	-	665	776
NATIONAL ALLIANCE ON MENTAL IL	-	327	122	205
FHSU AGRONOMY CLUB	3,529	2,329	3,119	2,739
UNIVERSITY ACITIVITIES BOARD	249	-	-	249
AFRICAN AMBASSADORS	-	40	-	40
FORT HAYS INTRAMURALS	11,729	18,516	18,986	11,259
RADIOLOGY-JUNIOR ARTS	729	-	330	399
CATHOLIC DISCIPLES	-	3,127	3,125	2
NURSES CHRISTIAN FELLOWSHIP	311	-	-	311
AMSU FHSU PRE-MED CLUB	3,121	552	924	2,749
NATIONAL SOCIETY FOR COLLEGIATE	2,254	170	-	2,424
BIOLOGY CLUB	4,624	452	1,572	3,504
UNIVERSITY RESEARCH ASSN.	1,009	30	125	914
GERMAN CLUB	(1)	-	3	(4)
OMICRON DELTA KAPPA	888	400	485	803
MODERN LANGUAGES-BORDEAUX TRIP	365	-	-	365
GRADUATE ASSOCIATION OF PSYCHOLOGY	3,903	706	1,471	3,138
PSYCHOLOGY CLUB	3,051	1,095	1,077	3,069
PSI CHI HONOR SOCIETY	562	550	943	169
SIGMA TAU DELTA	2,341	1,326	615	3,052
KAPPA DELTA PI	681	473	207	947
FRINGE THEATRE	1,240	105	7	1,337
STUDENT ALUMNI ASSN.	1,723	5,890	6,632	980
PHI EPSILON KAPPA	1,480	161	84	1,556
ORDER OF OMEGA	794	840	700	934
COLLEGIATE ASSOC. OF TOP GAMEER	184	312	261	235
MOVIE TICKET CLEARING	(1,040)	9,264	9,640	(1,416)
LIVESTOCK JUDGING TEAM	1,179	-	-	1,179
CAMPUS CRUSADE FOR CHRIST	144	-	-	144
GERMAN STUDY ABROAD	442	-	-	442



## Schedule XI

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2015**

ORGANIZATION	BALANCE 07-01-14	RECEIPTS	EXPENDI- TURES	BALANCE 08-30-15
SOCIETY OF STUDENT SONOGRAPHERS-I	2,136	-	2,100	36
SOCIETY OF STUDENT SONOGRAPHERS-II	3	1,922	1,399	526
DEFENSIVE TACTICS CLUB	1,298	4,293	5,564	27
ALPHA GAMMA RHO	73	-	-	73
SPANISH CLUB	456	-	-	456
SIGMA CHI FRATERNITY	(110)	110	350	(350)
AIKIDO CLUB	(18)	669	474	177
KFHS BROADCAST COUNCIL	966	-	-	966
PUBLIC RELATIONS STUDENT SOC	480	-	-	480
FHSU ATHLETIC TRAINING CLUB	1,861	1,603	1,635	1,829
COLLEGIATE FARM BUREAU	88	-	-	88
FORT HAYS HONOR SOCIETY	665	3,063	3,014	715
TURKISH ASSOCIATION	86	-	-	86
FOLKLORICO DANCE CLUB	252	-	-	252
MORTAR BOARD ACADEMICS	2,172	-	1,227	945
GREEK WEEK-IFC & PANHELLENIC	423	2,788	2,958	253
AMERICAN INST GRAPHIC ARTIST	3,635	6,210	4,166	5,679
SIGMA ALPHA	343	-	-	343
UP TIL DAWN	7,376	5,894	4,965	8,305
CHINESE ACADEMY	263	-	11	253
STDT CHPTR CERT FRAUD EXAMINERS	3,197	4,356	3,427	4,126
CIRCLE K	396	757	531	622
STUDENT VETERANS ASSOCIATION	(81)	81	-	0
WOOSTER PLACE ASSOCIATION	5,187	1,301	1,603	4,885
STADIUM PLACE COUNCIL	3,544	1,214	1,267	3,491
RESIDENTIAL LIFE PRGM/BLDG IMPROVEMENTS	13,855	17,410	5,835	25,430
GO GLOBAL LLC INTL TRAVEL	519	934	120	1,333
BEFIT LLC	47	-	-	47
EVERYBODY'S BUSINESS LLC	-	1,791	1,791	-
OPPORTUNITY THRU EDUCATION	(109)	-	-	(109)
MUSIC-COLOR GUARD FUNDRAISING	-	955	955	-
RETAIL SALES TAX	103	9,214	9,061	257
TEAM KANSAS	(1,563)	(9)	(1,572)	-
PRESIDENT'S DISCRETIONARY ACT.	(27,057)	49,520	128,833	(106,371)
SA INACTIVE ACCOUNT BALANCES	7,938	-	-	7,938
OSP ACTIVITY	-	20,382	-	20,382
	<u>327,751</u>	<u>417,904</u>	<u>454,120</u>	<u>291,535</u>

The 291,535 is held in the following asset accounts:

CASH	35,506
ACCOUNTS PAYABLE	(395)
INVESTMENTS	256,424
TOTALS	<u>291,535</u>

**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
Year Ended June 30, 2016

Granting Agency	CDFA #	Description	Expenditures
Department of Agriculture	10.326	NLGCA	15,592
US department of Transportation	20.205	Highway Planning and Construction	320,752
NASA	43.002	Aeronautics	9,378
NASA	43.008		7,580
National Science Foundation	47.05	Teacher Ed-Earth Systems Sci Grant	5,193
National Science Foundation	47.076	Education and Human Resources	221,514
Small Business Administration	59.037	Small Business Development Centers	1,639,538
Environmental Protection Agency	66.513	Environmental Education Grants	399
Department of Education	84.007	Supplemental Ed. Grants	215,000
Department of Education	84.268	Fed. Family Education Loan Program	49,696,409 *
Department of Education	84.033	College Work Study Program	476,806
Department of Education	84.051	Tech Studies RPOS Grant	2,393
Department of Education	84.063	Pell Grant	13,714,325
Department of Education	84.35	Transition to Teaching	59,894
Department of Education	84.367	Improving Teacher Quality State Grants	150,128
Department of Education	84.379	Teach Grant-Federal	198,901
Department of Health and Human Service	93.859	Bio Sci-KDWP Grouse Creek Grant	114,346
Corporation for National Service	94.016	Senior Companion Program	460,235
Corporation for National Service	94.013	Commission	601
Corporation for National Service	94.011	Foster Grandparent Program	169,151
<b>TOTAL GRANTS</b>			<b>67,478,135</b>

\*Funded thru local banks \$49,696,409

**FORT HAYS STATE UNIVERSITY  
ANALYSIS OF CHANGES IN LOAN FUND BALANCE  
Year Ended June 30, 2015**

<b>Perkins Loans</b>	<b>FY2015</b>
Beginning Balance July 1, 2014	7,475,742
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	116,464
Other Income	90,151
Reimbursement for Teacher cancellations	-
Total Additions	<u>206,615</u>
Total Balances and Additions	7,682,357
Deductions:	
Cancellation of Student Loans	186,410
Administrative Expenses	139,799
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	<u>326,209</u>
Ending Fund Balances June 30, 2015	<u><u>7,356,148</u></u>
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,993,160
Unallocated Income	4,375,926
Unallocated Cancellations and Expenses	<u>(6,862,053)</u>
Total Loan Fund Balance June 30, 2015	<u><u>7,356,148</u></u>



# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

## **STATEMENTS**

**FORT HAYS STATE UNIVERSITY**  
**COMMENCEMENT ACTIVITIES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2014 & 2015**

**Statement I**

	<b>Period Ending 06-30-14</b>	<b>Period Ending 06-30-15</b>
<b>OPERATING INCOME</b>		
Student Fees	158,099	164,722
Other Revenues and Transfers	(1,593)	2,672
<b>Total Operating Income</b>	<b>156,506</b>	<b>167,394</b>
<b>OPERATING EXPENDITURES</b>		
Classified Employees	1,736	5,621
Student Employees (Hourly)	12,634	13,312
Sick Leave Reserve Payment	145	114
Retirement	193	430
Social Security and Related Taxes	512	515
Worker's Compensation	110	95
Communication	11,419	12,644
Printing and Advertising	14,412	15,794
Rents	100	100
Other Fees	9,694	6,395
Other Professional Fees	24,660	6,940
Cleaning Service	-	-
Official Hospitality	2,996	666
Clothing	-	50,200
Other Maintenance Materials	-	-
Professional Supplies	65,656	20,155
Non Capital Equipment	-	-
Support Transfers	-	-
Office Supplies	-	12,572
<b>Total Operating Expenditures</b>	<b>144,266</b>	<b>145,551</b>
<b>OPERATING INCOME</b>	<b>12,240</b>	<b>21,843</b>
<b>OTHER EXPENDITURES</b>	<b>-</b>	<b>-</b>
Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>12,240</b>	<b>21,843</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	151,888	164,128
Add: Receipts	156,506	167,394
Deduct: Expenditures	144,266	145,551
<b>Balance Remaining End of Fiscal Year</b>	<b>164,128</b>	<b>185,971</b>



**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2014 & 2015**

**Statement II**

	Period Ending 06-30-14	Period Ending 06-30-15
<b>OPERATING INCOME</b>		
Sales of Meals	4,077,310	4,631,734
Rent of Halls	4,702,877	4,544,321
Other Rents	50,298	97,940
Other Service Charges	78,110	78,143
Transfers to Residence Hall Associations	(53,655)	(54,031)
Other Income	15,441	12,627
<b>Total Operating Income</b>	<b>8,870,381</b>	<b>9,310,733</b>
<b>OPERATING EXPENDITURES</b>		
USS Salaries	676,072	656,499
Unclassified Salaries	282,978	320,214
Student Salaries	350,361	370,989
Work Study Salaries	3,809	533
Sick Leave Reserve Payment	7,152	8,099
Basic Retirement Programs	90,300	90,865
OASDHI	73,051	73,058
Health Insurance	227,256	228,017
Worker's Compensation	8,293	6,102
Unemployment Compensation	2,929	1,260
Communication	51,870	54,727
Freight and Express	163	53
Printing and Advertising	9,398	18,324
Rents	120,187	118,223
Repairing and Servicing	84,027	55,489
Travel and Subsistence	40,158	21,865
Other Fees	2,653,908	2,428,659
Occupancy Guarantee	980,303	1,009,712
Other Professional Fees	4,223	513
Utilities	745,425	829,923
Contractual Services	34,306	65,308
Clothing	5,050	4,990
Food	13,607	9,801
Maintenance Materials	127,103	150,595
Motor Vehicle Parts and Repairs	7,266	4,614
Professional Supplies	115	910
Office Supplies	6,517	8,888
Household Supplies	80,371	80,892
Small Tools	7,106	4,252
Other Supplies, Materials, and Parts	7,521	5,769
Equipment and Furniture-Non Inventory	203,938	87,461
<b>Total Operating Expenditures</b>	<b>6,904,764</b>	<b>6,716,603</b>
<b>Operating Income (Loss)</b>	<b>1,965,617</b>	<b>2,594,130</b>
<b>OTHER EXPENDITURES</b>		
Equipment-Inventory	60,090	-
Computer Software & Equipment	22,068	19,879
Building and Improvements	2,202,873	669,753
Debt Service	-	-
<b>Total Other Expenditures</b>	<b>2,285,029</b>	<b>689,631</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>(319,412)</b>	<b>1,904,499</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	4,035,413	3,716,001
Add: Receipts	8,870,381	9,310,733
Deduct: Expenditures	9,189,793	7,406,235
<b>Balance Remaining End of Fiscal Year</b>	<b>3,716,001</b>	<b>5,620,500</b>

**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2014 & 2015**

**Statement III**

	Period Ending 06-30-14	Period Ending 06-30-15
<b>OPERATING INCOME</b>		
Student Union Fees	1,477,969	1,494,390
Income From Rents and Sales & Service	495,924	557,634
<b>Total Operating Income</b>	<b>1,973,893</b>	<b>2,052,024</b>
<b>OPERATING EXPENDITURES</b>		
USS Salaries	213,121	211,740
Unclassified Salaries	178,085	203,838
Student Salaries	158,183	204,223
Sick Leave Reserve Payment	2,967	3,745
Basic Retirement Programs	37,047	39,085
OASDHI	29,536	31,413
Health Insurance	76,661	74,974
Worker's Compensation	3,439	2,822
Unemployment Compensation	1,036	513
Communication	14,516	14,055
Freight and Express	34	27
Printing and Advertising	9,445	8,812
Rents	4,860	6,652
Repairing and Servicing	23,480	10,736
Travel and Subsistence	18,324	25,325
Other Fees	10,552	17,073
Other Professional Fees	27,392	19,900
Utilities	192,930	217,843
Contractual Services	9,437	16,256
Laundry	1,141	1,303
Miscellaneous Expenses	8,043	5,930
Insurance	9,515	8,008
Clothing	2,160	5,441
Food	9,805	12,892
Maintenance Materials	13,928	20,155
Motor Vehicle Parts and Repairs	77	18
Professional Supplies	947	42
Office Supplies	4,300	7,709
Other Supplies	11,237	5,887
Household Supplies	8,769	10,686
<b>Total Operating Expenditures</b>	<b>1,080,967</b>	<b>1,187,104</b>
Operating Income (Loss)	892,926	864,921
<b>OTHER EXPENDITURES</b>		
Equipment and Furniture	70,902	80,234
Debt Service	594,582	595,896
<b>Total Other Expenditures</b>	<b>665,484</b>	<b>676,130</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>227,442</b>	<b>188,791</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	2,189,228	2,416,671
Add: Receipts	1,973,893	2,052,024
Deduct: Expenditures	1,746,451	1,863,233
<b>Balance Remaining End of Fiscal Year</b>	<b>2,416,670</b>	<b>2,605,462</b>

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
**Year Ended June 30, 2015**

**Statement IV**

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	135,454	507,782	176,399	296,230	539,679	1,655,545
Other Income	1,575	-	13,408	23,824	205	39,012
Total Gross Income	137,030	507,782	189,807	320,054	539,884	1,694,557
Cost of Goods Sold:						
Inventory 07-01-14	20,110	70,152	25,288	12,022	-	127,572
Purchases	137,289	125,283	190,000	139,370	122,776	714,717
Mds. Available for Resale	157,399	195,435	215,288	151,392	122,776	842,289
Less: Inventory 6-30-15	22,754	66,045	48,317	12,384	-	149,501
Cost of Goods Sold	134,644	129,390	166,971	139,007	122,776	692,788
Gross Profit on Operations	2,386	378,392	22,836	181,047	417,108	1,001,769
Income from Work Study	-	-	-	-	-	-
Operating Income	2,386	378,392	22,836	181,047	417,108	1,001,769
<b>OPERATING EXPENDITURES</b>						
USS Salaries	-	206,954	-	72,211	151,129	430,294
Unclassified Salaries	-	-	-	-	-	-
Student Salaries	-	14,669	-	3,981	70,288	88,938
Sick Leave Assessment	-	1,330	-	457	1,329	3,115
Public Employees Retirement	-	22,613	-	7,885	14,131	44,629
OASDHI	-	14,973	-	5,359	11,445	31,778
Health Insurance	-	46,800	-	13,713	29,423	89,936
Worker's Compensation	-	1,002	-	344	1,187	2,533
Unemployment Compensation	-	243	-	97	-	340
Intergovernmental Local Comm.	990	1,980	330	385	660	4,345
Postage	-	-	-	5	10	15
Other Communication Charges	15	62	6	16	-	99
Other Freight & Express	-	294	24	-	-	318
Printing and Binding	-	-	-	-	329	329
Repair, Passenger Cars	-	-	-	6,537	-	6,537
Repair, Machinery and Equip.	-	633	-	-	-	633
Repair, Building and Grounds	-	-	-	1,241	-	1,241
Repair, Computer Equipment	-	-	-	-	44,819	44,819
Info Processing Equip R/S	-	-	-	-	9,248	9,248
Other R/S	-	-	-	-	-	-
Private Car In-State	-	-	-	622	-	622
Transportation Out-of-State	-	-	-	386	-	386
Subsistence Out-of-State	-	-	-	667	-	667
Nonsubsistence Out-of-State	-	-	-	740	-	740
Other Fees	-	1,360	-	10	-	1,370
Memberships & Subscriptions	99	-	-	-	-	99
Laundry	-	1,053	-	-	-	1,053

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2015

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
Surety Bond and Ins. Premiums	-	-	-	7,252	560	7,812
Other Contractual Services	-	33,490	-	820	60	34,370
Clothing	-	-	-	12	131	143
Building Materials and Supplies	-	84	-	178	612	875
Other Maint. Materials-Supplies	-	638	-	76	104	818
Motor Veh Parts	-	-	-	6,211	16	6,227
5351 Gas and Diesel Fuel	-	122	-	-	780	902
5359 Other Parts and Supplies	-	-	-	-	168	168
5371 Office Supplies	-	853	-	47	-	900
5372 Data Processing Supplies	-	15	481	-	-	496
5373 Telecommunications Lines	-	-	-	-	-	-
5392 Laundry Supplies	-	6	-	-	-	6
5395 Small Tools	-	45	-	28	2,365	2,438
5399 Other Supplies and Parts	-	403	-	126	200	729
5490 Equipment not Depreciated	1,720	9,218	-	305	-	11,244
<b>Total Operating Expenditures</b>	<b>2,825</b>	<b>358,840</b>	<b>841</b>	<b>129,713</b>	<b>338,995</b>	<b>831,214</b>
 Operating Income (Loss)	 (439)	 19,552	 21,995	 51,334	 78,113	 170,555
 <b>Other Expenditures</b>						
5400 Capital Outlay	-	39,378	-	73,530	5,000	117,908
 <b>Excess (Deficit) Income/Expenses</b>	 (439)	 (19,826)	 21,995	 (22,196)	 73,113	 52,647
Balance from previous year	11,188	14,629	(37,175)	47,132	218,095	253,869
Adjustments to fund balance	-	-	-	-	-	-
Net Change in inventory	(2,644)	4,107	(23,029)	(362)	-	(21,929)
<b>Fund Balance 6/30/2015</b>	<b>8,104</b>	<b>(1,090)</b>	<b>(38,209)</b>	<b>24,574</b>	<b>291,208</b>	<b>284,587</b>

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2014 & 2015**

Statement V

	Period Ending 06-30-14	Period Ending 06-30-15
<b>OPERATING INCOME</b>		
Charges for Office Fees	223,673	313,234
Student Health Fees	552,607	563,901
Other Income	27,342	25,596
<b>Total Operating Income</b>	<u>803,622</u>	<u>902,731</u>
<b>OPERATING EXPENDITURES</b>		
USS Salaries	49,360	54,798
Unclassified Salaries	382,526	427,455
Student Salaries	31,128	30,436
Work Study Salaries	238	-
Sick Leave Assessment	2,525	3,109
Basic Retirement Programs	37,400	36,268
OASDHI	32,374	36,144
Health Insurance	41,767	49,080
Worker's Compensation	2,847	2,329
Unemployment Compensation	1,083	565
Communication	7,216	7,094
Printing and Advertising	5,056	8,091
Rents	3,467	1,452
Repairing and Servicing	1,865	1,686
Travel and Subsistence	4,922	14,411
Other Fees	28,361	29,153
Other Professional Fees	1,111	3,149
Contractual Services	6,031	19,115
Clothing	541	408
Food for Human Consumption	412	568
Maintenance Materials	105	182
Professional Supplies	58,718	66,236
Office Supplies	6,239	4,670
Equipment, furniture, software	17,913	29,943
Office Improvements	391	-
Other Supplies	4,042	8,163
<b>Total Operating Expenditures</b>	<u>727,640</u>	<u>834,504</u>
Operating Income (Loss)	75,982	68,227
<b>OTHER EXPENDITURES</b>		
Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<u>75,982</u>	<u>68,227</u>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	385,350	461,332
Add: Receipts	803,622	902,731
Deduct: Expenditures	727,640	834,504
<b>Balance Remaining End of Fiscal Year</b>	<u>461,332</u>	<u>529,559</u>



**FORT HAYS STATE UNIVERSITY**  
**DAY CARE CENTER**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2014 & 2015**

**Statement VI**

	Period Ending 06-30-14	Period Ending 06-30-15
<b>OPERATING INCOME</b>		
Student Government Allocation	16,000	27,500
Charges for Day Care Services	64,452	71,850
Work Study Matching Funds	3,214	-
Federal Aid	5,002	5,513
Other Income-University Transfer for Salaries	-	46,477
<b>Total Operating Income</b>	<b>88,668</b>	<b>151,340</b>
<b>OPERATING EXPENDITURES</b>		
Unclassified Salaries	66,489	37,186
Student Salaries	2,739	3,191
Work Study	4,285	3,275
Leave Assessment	404	262
Basic Retirement Programs	6,217	2,721
OASDHI	4,701	2,721
Health Insurance	19,613	9,194
Worker's Compensation	468	197
Unemployment Compensation	321	43
Communication	330	330
Photocopying	62	58
Travel and Subsistence	-	193
Other Fees	1,750	2,010
Food for Consumption	6,997	10,068
Professional Supplies	154	779
Office Supplies	440	780
Other Supplies	296	165
<b>Total Operating Expenditures</b>	<b>115,265</b>	<b>73,172</b>
Operating Income (Loss)	(26,597)	78,168
<b>OTHER EXPENDITURES</b>		
Remodeling Expenses	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>(26,597)</b>	<b>78,168</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year*	(16,868)	(43,466)
Add: Receipts	88,668	151,340
Deduct: Expenditures	115,265	73,172
<b>Balance Remaining End of Fiscal Year</b>	<b>(43,466)</b>	<b>34,702</b>

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2014 & 2015**

**Statement VII**

	Period Ending 06-30-14	Period Ending 06-30-15
<b>OPERATING INCOME</b>		
Parking Fees	112,304	115,081
Parking Permits	111,480	115,582
Parking Fines	54,673	79,726
Other Income-Action Plan	90,858	-
<b>Total Operating Income</b>	<b>369,315</b>	<b>310,390</b>
<b>OPERATING EXPENDITURES</b>		
Classified Salaries	1,412	5,797
Student Salaries	14,674	18,113
Payroll Taxes	335	801
Communication	1,127	1,350
Printing and Duplicating	263	884
Rent of Equipment	656	148
Travel and Subsistence	-	-
Other Fees	2,707	24,147
Maintenance Supplies and Parts	6,964	3,754
Other Parts Supplies and Accessories	222	935
Professional Supplies	4,175	-
Office Supplies	1,295	2,914
Parking Permits, Small Tools, Etc.	3,833	6,681
<b>Total Operating Expenditures</b>	<b>37,664</b>	<b>65,525</b>
 Operating Income (Loss)	 331,650	 244,865
<b>OTHER EXPENDITURES</b>		
Equipment-Non Capital	20,497	6,721
Nonstructural Improvements	301,753	311,077
 <b>Excess (Deficit) Income over Expenditures</b>	 <b>9,400</b>	 <b>(72,934)</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	275,434	284,834
Add: Receipts	369,315	310,390
Deduct: Expenditures	359,915	383,323
 <b>Balance Remaining End of Fiscal Year</b>	 <b>284,834</b>	 <b>211,900</b>

**FORT HAYS STATE UNIVERSITY**  
**ATHLETIC ASSOCIATION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2014 & 2015**

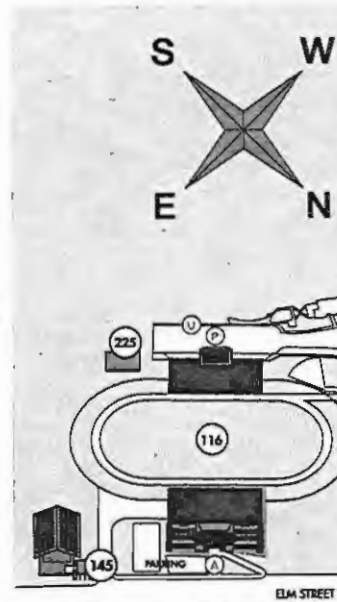
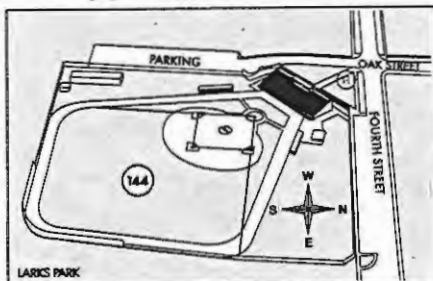
Statement VIII

	Period Ending 06/30/14	Period Ending 06/30/15
<b>OPERATING INCOME</b>		
Student Fees	1,012,500	1,035,400
Virtual College Fees	75,000	75,000
Concessions	209,656	205,089
Entry Fees	11,626	25,700
Facility Rental	59,490	43,060
Fund Raising/Donations	572,201	503,864
Camp Overhead Fees	27,760	30,278
Ticket Sales		
Basketball	125,641	125,483
Football	61,882	62,163
Volleyball; Post-Season; Women's B-Ball;		
Wrestling; Track; Baseball	9,504	58,236
Special Events	127,481	75,528
Lark's Park	15,500	19,269
Advertising/Sponsorships	146,687	170,595
Other Income	37,874	67,740
Vehicle Operating-Non Athletic	-	35,577
State Appropriations-OOE	455,745	389,520
State Appropriations - Student Labor	106,547	122,808
State Appropriations- Salaries & Fringes	1,850,858	1,958,515
Non Budgeted receipts	422,959	376,638
<b>Total Operating Income</b>	<b>5,328,911</b>	<b>5,380,463</b>
<b>OPERATING EXPENDITURES</b>		
Athletic Administration	720,416	712,885
Baseball	187,732	200,013
Cheerleaders	16,246	8,309
Concessions	99,720	95,812
Facilities	107,920	13,517
Facilities Capital Purchases	-	26,954
Football	1,083,312	1,202,858
Golf	35,457	41,963
Lark's Park	18,629	15,780
Medical Injury Insurance	56,367	74,303
Men's Basketball	434,346	442,731
Men's Soccer	141,480	164,601
Men's Track	135,571	144,783
Post-Season Competition	52,691	20,494
Promotions	25,788	27,085
Sports Information	74,839	77,106
Strength Coach Program	-	52,843
Tennis	67,933	73,231
Training Room	138,975	136,058
Volleyball	249,375	239,555
Women's Basketball	324,919	341,682
Women's Track	116,360	98,420
Wrestling	135,425	140,111
Women's Softball	150,845	138,936
Women's Golf	41,103	36,769
Women's Soccer	115,986	132,454
Game Day Management-Student Labor	80,695	89,398
Special Events	103,642	62,997
Vehicle Operations	182,467	166,270
Vehicle Operating-Non Athletic	-	17,460
Non-Budgeted Expenditures	383,390	390,936
<b>Total Operating Expenditures</b>	<b>5,281,629</b>	<b>5,386,309</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>47,282</b>	<b>(5,846)</b>

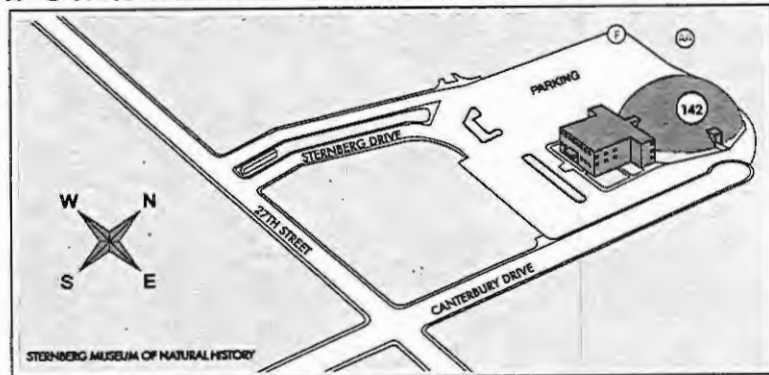


A B C D E F G H I J K L M N O P Q R S T U V

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11



# FORT HAYS STATE UNIVERSITY

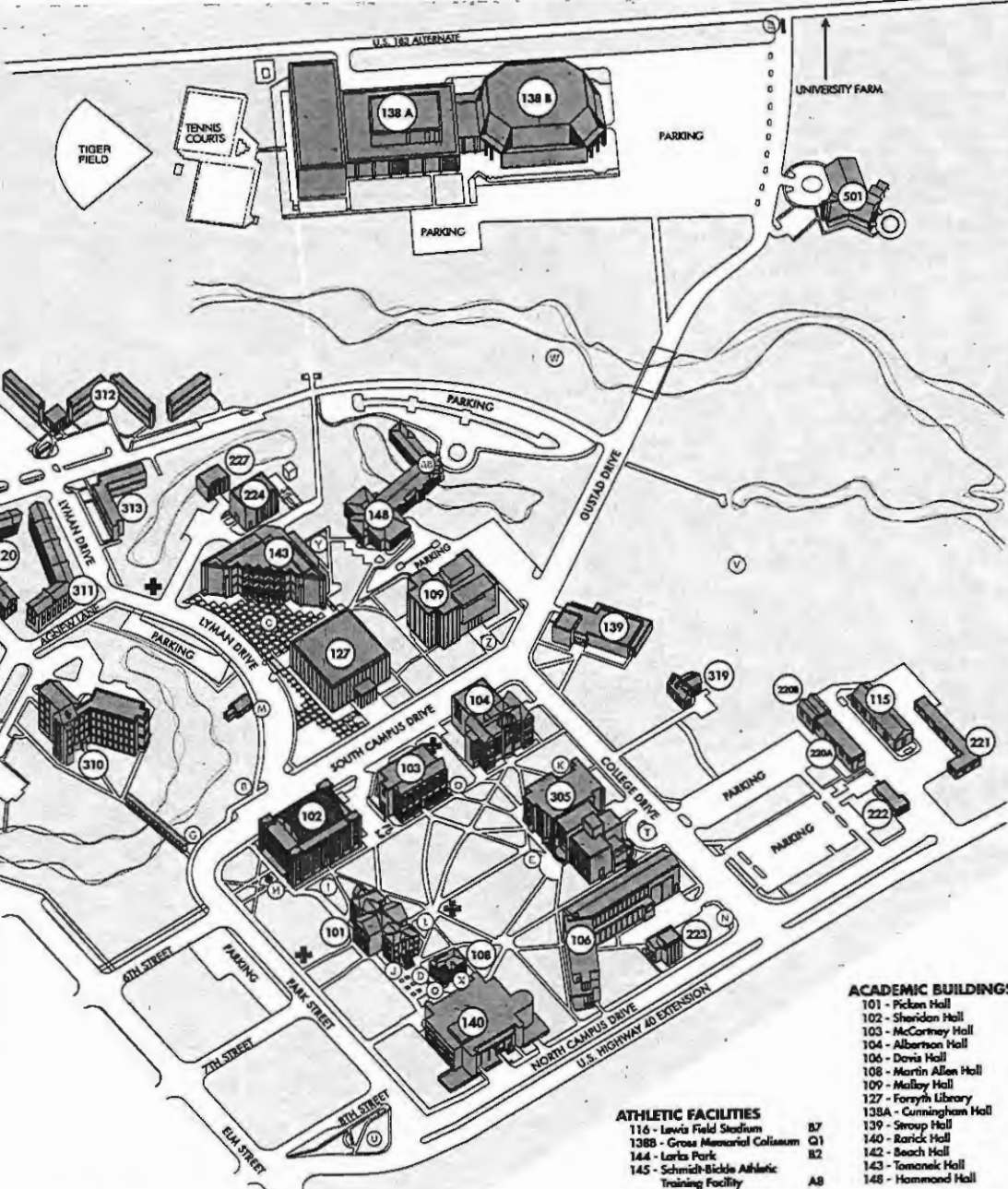


September 2014



## FORT HAYS STATE UNIVERSITY

Forward thinking. World ready.



### ACADEMIC BUILDINGS

101 - Pickan Hall	O10
102 - Sheridan Hall	N9
103 - McCartney Hall	O8
104 - Albertson Hall	P8
106 - Davis Hall	Q10
108 - Martin Allen Hall	P10
109 - Malloy Hall	P6
127 - Forsyth Library	N7
138A - Cunningham Hall	O1
139 - Stroup Hall	B7
140 - Barick Hall	P11
142 - Beach Hall	H11
143 - Tomasek Hall	M6
148 - Hammond Hall	O5

### ATHLETIC FACILITIES

116 - Lewis Field Stadium	B7
138B - Gross Memorial Coliseum	Q1
144 - Lark's Park	B2
145 - Schmidt-Bickel Athletic Training Facility	A8

### AUXILIARY ENTERPRISES

305 - Memorial Union	Q9
310 - Custer Hall	K8
311 - Agnew Hall	J6
312 - Wooster Place No. 1 (A-D)	K4
313 - Wooster Place No. 2 (E-F)	K5
314 - West Hall	H5
316 - Stadium Place (A-D)	F6
319 - President's Residence	S7
320 - Heather Hall	I6
325 - McKinley Hall	I7
501 - Robbins Center	U2

### SERVICE BUILDINGS

115 - Brooks Building	U8
220 - Grounds (A)	T8
Greenhouse (B)	
221 - C. A. Witt Building	
Maintenance/Warehouse	Y8
222 - Motor Pool	U9
223 - Old Power Plant	S10
224 - Alara Energy Center	M5
225 - South Maintenance Bldg.	A6
227 - Switchgear Bldg.	M5